REPORT

OF

THE COMMISSIONERS OF ENQUIRY INTO INDIAN ACCOUNTS;

UPON THE

CONSTITUTION AND MODE OF CONDUCTING THE BUSINESS

OF THE

FINANCIAL DEPARTMENT

AND OF THE

OFFICES OF AUDIT AND ACCOUNT ATTACHED TO THAT DEPARTMENT.

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INDEX.

Paragraph.	Subject.
	INTRODUCTION.
1-2	Objects of inquiry.
3	Departments included in inquiry.
4-14	Course of business.
15	ESTIMATES.
16-64	Budget Estimates.
65	Revised Estimates.
66-70	Regular Estimates.
71	Cash Requirement Estimates.
72-73	Local Fund Estimates.
74	REVENUE AND RECEIPTS.
74-77	Revenue Board.
78-81	Land Revenue.
82-88	Receipts of Treasuries and Sub-Treasuries.
89	Forest Revenue.
90	Sayer Revenue.
91-92	Abkaree Revenue.
93-94	Abkaree Opium.
95-99	Income Tax.
100-107	Customs.
108-110	Salt.
111-117	Opium.
118-135	Stamps.
136-141	Mint.
142	Currency Department.
143-146	Post Office.
147	Telegraph Department.
148	Tributes and Contributions.
149	Miscellaneous Receipts.
150	Interest.
151	Military Department and Public Works.
152	Revenue paid to Treasuries.
153	EXPENDITURE.
154-188	Objections to system of pre-audit.
189-191	Amount of Inefficient Balances.
192-193	Adjustment of charges.
194-197	System of audit.
198-216	Proposed mode of payment.
217	ACCOUNTS.
217-220	Unclassified Treasury Account.
221	Account Current.
222-223	Record of Receipts and Payments.
224-227	Treasury Cash Accounts.
228-235	Registers.
236-247	Deposits.
248-258	Forms and Entries in the Vernacular.
259-265	Mode of conducting Treasury business.

Paragraph.	Subject.
	ACCOUNTS,—*(Continued)*.
266–272	Treasury Books and Returns.
273	Collection of Revenue.
274–281	Mode of making payments.
282–286	Credits granted to disbursers.
287–289	Pass Book, Cheques, and Balance Certificates.
290–293	Minor suggestions.
294–295	Branch Banks.
296–297	Accounts transmitted.
298	Revenue Accounts.
299	Post Office Accounts.
300–302	Telegraph Accounts.
303	Police Funds Accounts.
304–310	Bengal Money Order Office.
311	Military Accounts.
312	Marine Accounts.
313	Public Works Accounts.
314–316	Railway Accounts.
317–321	Savings' Banks Accounts.
322–335	Bank of Bengal.
336	Deputy Auditor and Accountant General's Office.
337–347	Duties of Civil Paymasters.
348–369	Duties of Deputy Auditor and Accountant General.
370–379	Proposed mode of dealing with Receipts and Payments.
380–383	Accounts in arrear.
384–387	Superintendence and inspection.
388	Annual Account.
389	Budget Check Registers.
390–412	Duties of Accountant General for India.
413	Remittances.
414	Differences between Accounts.
415–416	Bills Payable.
417–418	Accounts do not agree.
419–422	Duties of Auditor General.
423	London Stores.
424–425	Finance Accounts.
426–428	Account Current London.
429–436	Imperial Accounts.
437	Audit Board.
438	Financial Department.
439	Saving of Establishments.
440–442	Revision of Establishments.
443–448	Privilege Remittance Transfer Receipts.
449–451	Permanent Advances.
452	Local Departmental audit.
453	Publication of Accounts.
454–458	Different years in use.
459–461	Conclusion.

Report of the Commissioners of Inquiry into the constitution and the mode of conducting the business of the Financial Department and of the Offices of Audit and Account attached to that Department.

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INTRODUCTION.

INTRODUCTION.

Objects of inquiry.

1. In carrying out the inquiry we have been directed to make into the constitution and the mode of conducting the business of the Financial Department and of the Offices of Account attached to that Department, we have considered it our duty to pay a due regard to economical considerations, but we have at the same time felt that efficiency in the mode of carrying on the public Service was of still greater importance.

Efficiency the first consideration.

Economy subordinate to this.

2. The Financial Department has charge of the whole of the Revenue and Expenditure of India, and the gain realized by some small departmental savings would by no means compensate for the losses which would be entailed by any arrangement which would interfere with, or weaken an effective check and control over the administration of the important financial interests of the Empire. Although, however, the object of our recommendations will be to secure the greatest amount of efficiency practicable, we see no reason to doubt that this may be combined with a considerable saving of expenditure.

Departments included in inquiry.

3. The field of our inquiry has embraced the several Offices of the Financial Secretary, of the Civil Paymaster, of the Accountant General and the Deputy Auditors and Accountants General, of the Auditor General, and of the Audit Board; but in order to make ourselves fully acquainted with the subject, we found it necessary to extend our investigations to the Bank of Bengal and to most of those Offices which deal with the Revenue and Expenditure of the country and render accounts to the several Accountants General.

Course of business.

4. The course of business in these Offices may be briefly described as follows;—

Administration.

5. The administration of the Revenue and Expenditure is carried on by the several Executive Departments of the Government under Rules and Regulations laid down by the local Governments and the Financial Department, the Revenue Board being placed in charge of all matters relating to the collection of the main items of Revenue, except those collected through the Mint, Post Office, and Telegraph De-

Revenue.

INTRODUCTION.

partment, which are directly administered by the Chiefs of those Departments.

Treasuries.

6. The Treasuries throughout the Empire collect the State Revenue and account for it to the several Deputy Auditors and Accountants General, who also act as Accountants to the Revenue Boards and to other Departments.

Expenditure.

Budget Estimates.

Sanctioned by the Supreme Government.

7. Expenditure recommended by the several local Governments cannot be included in the Budget Estimates until the previous sanction of the Supreme Government has been notified by the Financial Department, which is bound to exercise a vigilant control and supervision over the whole of the national expenditure. The several Presidential and Provincial Budget Estimates, containing thus none but authorized charges, are, when completed, transmitted by the Local Governments to the Financial Department for further revision and final sanction by the Supreme Government.

Expenditure conducted by Executive Departments.

Pre-audit by Civil Paymaster.

8. Upon this sanction being notified, the Local Governments are in a position to direct the expenditure of the amount of the Budget grants; but before the Executive Departments can avail themselves of the funds appropriated to their use, it is necessary for them to send their bills, whether they be for fixed monthly salaries or for variable charges, to the Civil Paymaster for revision and examination as to their correctness as regards the computations, as to their being duly authorized and in accordance with the rules regulating such charges, and as to their not being in excess of the Budget grants for the Services to which they relate.

Bills paid by Banks or Treasuries.

Post-audited by Deputy Auditor and Accountant General.

9. These bills or claims thus examined and passed, or pre-audited by the Civil Paymaster, are paid by the Banks or Treasuries, and through their accounts find their way to the Deputy Auditor and Accountant General, who examines the vouchers, audits the accounts, and records them in his Books.

Deputy Auditor and Accountant General.

Budget audit by Auditor General.

Imperial Books.

10. After the close of the year, each Deputy Auditor and Accountant General has been directed to transmit to the Auditor General of India copies of his Journal and Ledger for the purpose of the charges being checked against the several Budget grants. It was further intended that the Books of the several Presidencies and Provinces should be combined in one general set of Books, to be called the "Imperial Books;" but this intention has never been carried out.

Monthly, Quarterly, and Annual Accounts.

11. As, however, the Books of the Deputy Auditors and Accountants General have generally not been completed until some years after date, owing to arrears in

the adjustment of unaudited charges, it became necessary, for financial purposes, to institute an independent set of accounts, which include unaudited as well as audited charges. These are rendered to the Auditor General by the Deputy Auditors and Accountants General for monthly, quarterly, and annual periods, and these form the groundwork of all the financial operations and of the Finance Accounts which are furnished to the Secretary of State and laid before Parliament.

These financial accounts imperfect.

12. As, however, these accounts are based partly upon unaudited charges, and subject, on subsequent audit, to retrenchments and extensive adjustments, it follows that the quarterly do not agree with the three separate monthly accounts, nor the annual with the four quarterly accounts, none of them being correct. It is to these that the Indian Government and Parliament have to trust for information on financial matters. The actually audited accounts are completed so long after the period to which they apply, that they become practically useless.

Audited accounts too late to be of value.

Consideration of the several subjects.

13. Having thus given a rapid sketch of the present course followed in dealing with the Revenue and Expenditure of India, we will proceed to examine the several subjects in the order in which they naturally follow, and point out what we consider to be the defects of the present system, and the remedies which should be applied.

Differences in practice which may exist in other Presidencies.

14. It must, however, be borne in mind that as our inquiries have necessarily, to a considerable extent, been confined to the Departments of this Capital, and to some few Offices of Account and Mofussil Treasuries, which we were enabled to visit during our official tour to the North-West last winter, there may be differences in the mode of proceeding in the other Presidencies, of which we may not be aware, and which may render our remarks less applicable to them in some cases; but we shall endeavour, in proposing a new system of account, to frame it so as to be susceptible of adaptation to any small differences in practice which may exist in different localities.

Accounts should be susceptible of adaptation to these differences in practice.

ESTIMATES.

Four sets of annual Estimates.

15. The question which first comes under consideration is that of Estimates. Of these there are four prepared in the course of the year, viz.:—

1*st*.—The Budget Estimate (called Anticipation Sketch Estimate previous to 1861-62).

2*nd*.—The Revised Estimate (called Sketch Estimate previous to 1861-62).

3*rd*.—Regular Estimate.

4*th*.—Cash Requirement Estimate.

ESTIMATES.

Budget Estimate.

16. The Budget Estimate corresponds with the annual Estimates laid before Parliament at home, and when sanctioned, becomes the authority upon which the appropriation of Grants for expenditure is made.

Separate Estimate for each Government.

17. The Government of India and each Presidency and Province has its own Estimate, which is compiled by the Accountant General for the Government of India and by the Deputy Auditors and Accountants General from returns of estimated Revenue or Expenditure furnished by the several Treasury Officers, and by each Department having charge of Revenue or Expenditure. These Returns exhibit not only the amounts shown in the Budget and Regular Estimates for the year, but also the Estimate of the previous year, and the actual Receipt and Expenditure of the preceding year.

Estimate prepared by Deputy Auditor and Accountant General.

18. The results of these returns after compilation are compared by each Deputy Auditor and Accountant General with those of the previous year, and he is also guided in framing the Estimates by such information as he may possess regarding causes which may lead to an increase or diminution of Revenue or Expenditure. The Estimates, after completion, are laid before the Local Government with any observations the Deputy Auditor and Accountant General may think proper to add in support of the amounts he has inserted.

Revised by the Local Government.

19. The Estimates are next examined in detail and revised by the Local Government or Administration, and alterations are made without giving in all cases the reasons for the proposed increase or decrease. They are then submitted to the Financial Department by the local Government or Administration, with observations regarding the changes that have been made, or with regard to any other point which may be thought worthy of notice.

Submitted to Financial Department.

Further revisions.

20. In the Finance Department they undergo a further revision, and are then submitted for the sanction of the Financial Member of Council, who having full knowledge of the financial measures of the Government, is enabled to introduce such amendments as he may consider to be called for, before the Estimates are laid before the Governor General in Council for final sanction.

Amendments made on total Grant.

21. It is to be observed that the deductions or additions by the Local Government or by the Financial Department are frequently made in one sum upon the total Grant, without specifying the special items to which they are intended to apply, nor is the Deputy Auditor and Accountant General or the Civil Paymaster made officially acquainted with the detail of these changes. This system to some extent

vitiates the check and control over the detail of the expenditure of the Grant, and renders less accurate the comparison with the Expenditure of other years. Every increase or reduction should be recorded against the special item which will be affected.

Financial Circular No. 4551, dated the 18th September 1863.

22. Under the Financial Circular quoted in the margin, the Budget Estimate is to show—

1*st.*—The actuals of the past year.
2*nd.*—Budget Estimate of current year.
3*rd.*—Regular Estimate of ditto.
4*th.*—Budget Estimate of ensuing year.
5*th.*—Amendments proposed by local Government.

Financial Abstract.

23. The Financial Department Abstract shows also the alterations proposed by the Financial Department, and the amounts as finally fixed by the Financial Member of Council. The amounts are for Revenue to be received and Charges to be paid within the year, and not for Demands or Liabilities.

Number of revisions.

24. The first point that seems to call for observation has reference to the number of revisions each Estimate is subjected to—

1*st.*—The several Collectors, the Revenue Board or other Department.

2*nd.*—The Deputy Auditor and Accountant General.
3*rd.*—The Local Government.
4*th.*—The Financial Department.
5*th.*—The Financial Member of Council.
6*th.*—The Supreme Council.

The Salt Revenue of the Bengal Presidency for 1863-64 was estimated—

By the Revenue Board at	...	... lakhs	260
By Deputy Auditor and Accountant General		... „	260
By the Local Government	...	... „	261
By the Financial Department	...	... „	288
The actual Revenue was	...	... „	247

All these conflicting Estimates are duly recorded, with reasons for or against the alterations.

Original Estimate should be settled by personal consultation with the local Government.

25. The Deputy Auditor and Accountant General, though owing allegiance to the Financial Department, is, to some extent, attached to the Local Government, and it would seem to be a much more simple and satisfactory arrangement than the present if, before submission of the Estimates to the Financial Department, a Member of the Revenue Board or other Department, as the case might be, the Deputy Auditor and Accountant General, the Lieutenant Governor

ESTIMATES.

or Officer administering the Government, and the Secretary to the Local Government, were to meet together for the purpose of discussing any differences that may exist in their views as to the correct amounts to be inserted in the Estimates, and thus issue a single document, with their joint observations and recommendations, in place of putting on record and submitting to the higher authority three separate and divergent Estimates, as is now the practice.

Comparison against previous Estimates.

26. The next point for observation is the comparison of the Estimates against previous Budget Estimates. It will be seen above that the form of Budget Estimate prescribed by the Circular already referred to contains five columns for the purpose of comparison against previous Estimates. This complexity of comparison seems to confuse rather than elucidate. If, during the previous year, there has been any great divergency from the Budget Estimate of that year, it has probably arisen from some extraneous circumstances which may not affect the ensuing year, and, as a rule, the comparison of one Budget Estimate against that of the previous year will, as in England, be found to be not only more simple and clear, but also most exact and reliable.

Estimates too voluminous.

27. The third point relates to the voluminous nature of the Estimates. In framing these, information is very properly sought for by obtaining returns, as above noticed, from each Treasury or Department, and these returns are most valuable data upon which to found the entries in the Estimates; but instead of abstracting them in the Office, and using them only as the means of arriving at results, the practice has been to insert in the printed Estimates themselves the detailed Revenue and Expenditure under each separate district or station. This, besides adding greatly to the bulk of the document and to the cost of printing, fails to show clearly and concisely, in a classified form, the Revenue and Expenditure of the Presidency or Province. This method of fixing its own expenditure upon each district, brings with it also serious inconvenience, as will be hereafter explained.

Para. 41.

Budget Estimates to be uniform and more concise.

28. The whole of the Budget Estimates should be rearranged in an uniform shape under Departments and Services, and the sub-heads should be reduced in number and simplified.

Detail need not be introduced into the printed Estimates.

29. It may be desirable that the Officers who frame the Budgets should be supplied with the minutest detail in order to check and control the expenditure to be sanctioned, and the Estimates should be carefully weeded of any item which

may appear to be unnecessary; but all this detail need not be inserted in the printed Estimates. It will be sufficient that a limited number of sub-heads are distinguished, containing each the authorized expenditure appertaining to that class of charges, and, provided the total amount under each sub-head has been limited to what is actually necessary, there will not be much room for the insertion, by the expending Department, of unauthorized charges under any of these heads.

Sub-heads to be limited.

30. Should the Financial Department desire to scrutinize more closely items contained in the several sub-heads, the particular returns relating to these could at any time be furnished by the Deputy Auditor and Accountant General. There is, however, good reason to believe that the Financial Department is less guided by information derived from these sources than by a comparison against the Revenue and Expenditure of previous years, modified by a full knowledge of all the causes which may lead to their increase or decrease.

Detail may be referred to by the Financial Department if necessary.

31. The fourth point which calls for special attention has regard to the mode of providing in the Estimates for inter-Presidential and inter-Provincial charges. It seems to be generally admitted that the endeavour to adjust the Revenue and Expenditure of India accurately between the several Presidencies and Provinces, whilst fostering a feeling of jealousy between the Governments, only leads to complexity and confusion in the accounts, and in the end fails to set forth the true financial condition of the several territorial divisions of the Empire.

Adjustments between Governments complicate accounts.

32. Much has already been done to clear the accounts of a superabundance of these adjustment entries, but the system is not yet complete, and there is still room for further simplification by the extension of the principle under which each Government should provide in its Budget Estimate for the payments made within its territories, and also bring to its Revenue such Receipts as it collects.

Auditor General's Circulars No. 62, dated 6th August 1863, No. 63, dated 7th September 1863.

Room for further simplification.

33. Amongst Receipts it appears that Tributes and Contributions received in the North-Western Provinces, and Land Revenue, Forest, Miscellaneous, and Income Tax collections of sundry Provinces on account of the Government of India, are adjusted as Revenue to the latter Government, and a similar course is pursued with regard to a number of Miscellaneous Receipts, such as the proceeds of the sale of gold mohurs and other presents by Native Chiefs to the Governor General, gain by exchange on Bills drawn on

Receipts which are now adjusted.

ESTIMATES.

England, one-half per cent. deductions from Oudh Pensions, Rent of Birds Nests in the Andaman Islands, and a variety of other Receipts, which are now treated as matters for adjustment between the respective Governments and Administrations.

Payments which are still subject to adjustment.

34. On the payment side these adjustments are carried to a still greater extent. Thus, Scales supplied by the Mint to Collectors, Cotton Presses furnished by the Bombay Government, Printing and Coloring Maps, charges of the Indus Flotilla for the conveyance of Treasure, for the supply of Army Lists and Periodicals, for freight and landing charges, for discount on Supply Bills and on sale of Copper Coinage, charges paid by Bombay for the Euphrates Expedition, for the Observatory, and for the passage money of ex-Members of the Legislative Council, and a number of similar charges, are adjusted, through the accounts wherein the payments are first recorded, to the Government of India, Madras, or Bombay, or to the Province to which the charge may be supposed to relate, for final record. In this manner, also, large payments are made at Madras to the French Government as compensation for loss of Revenue from the surrender to the English Government of the right of manufacturing Salt; but these payments are adjusted to Bengal.

These cross entries might be avoided.

35. These Receipts and Charges could, in most cases, have been borne on the Budget Estimate applicable to the locality where the Receipt takes place or the Payment has to be made, and the complications arising from these cross entries might thus be avoided.

Adjustment of pay of Officers on leave of absence.

36. The largest number of adjustments arise, however, upon the payment of Civil and Military pay to Officers on leave of absence, who draw their pay or salaries out of the Presidencies or Provinces to which they are attached, or to Officers on promotion from one Presidency or Province to another; but even in these cases there seems no valid reason why these charges also should not be provided for out of the Budget grants of the Government through which the payments are made. There will generally be margin enough to meet these payments out of local Budgets, which should provide for these contingencies; but should this not have been practicable, an explanation of the cause of excess attached to the accounts will satisfy the Financial Department.

Adjustments must be continued in exceptional cases.

37. To every rule there are exceptions, and, as an instance to the point, the case may be quoted of the Governor

General in Council spending six months at Simla. In this instance the amount payable on account of salaries and expenses being very large, and unforeseen by the Government of the Punjab, it would be necessary to adjust these charges to the Government of India, on the Budget of which they are provided for.

Adjustments may be avoided in most cases.

38. By carrying out, to the utmost extent possible, the principle with which we have been dealing, that is, that each Presidency, each Province, and each Department should estimate and account for all payments to be made by them, there will be, with some few exceptions, no adjustments to be made, except under the head of Remittances, and a great step towards the simplification of the Indian accounts will have been made.

Erroneous practice with regard to Military Buildings.

39. Whilst upon this subject, it will be proper to notice that Military Buildings of the Bengal Army are provided for in the Budget Estimates of the Presidencies and Provinces in which the Expenditure takes place; but in the accounts the whole of these charges used to be adjusted to India. This practice was evidently incorrect. The accounts should strictly follow the Estimates, otherwise the check of the one against the other is rendered incomplete. Under the new system, these anomalies will be avoided.

Accounts should strictly follow the Estimates.

Further objection to Estimates showing expenditure under districts.

Para. 27.

40. The inconvenience which arises from the introduction into the Budgets of the estimated expenditure under each district or station has already been alluded to, but besides the objections to this arrangement which have been pointed out, there is another of still greater weight which appropriately follows upon the above remarks.

Adjustments between districts.

41. As separate Budgets have been subjected to inter-Presidential adjustments, so the introduction into the Estimates of separate amounts for each district has led to a similar system of adjustment and complication between district and district. If an Officer is transferred on deputation from one station to another, and carries with him a higher rate of pay than that assigned to the district he takes charge of, a transfer is made in some Presidencies and Provinces from the Budget allotment of the district to which his salary is attached under the Estimate to that of the one he joins. The omission of this detail from the Budget Estimate will save much useless trouble in making these adjustments. It is of little consequence where the salary is paid, provided the total expenditure for the Service does not exceed the total amount granted under the Budget.

42. To exemplify the complexities which arise from these district Estimates, an example is given—

ESTIMATES.

Adjustment of Salaries.

The Judge at Behar is appointed to act at Patna. His salary having been pre-audited by the Civil Paymaster, the Patna Collector pays it and debits Advances recoverable, and sends the salary bill to the Collector at Behar. The Collector at Behar debits Judges' Salaries, credits local Remittances, and sends to the Collector at Patna an adjustment receipt. Patna Collector then credits Advances recoverable and debits local Remittances. This practice has lately been discontinued in Bengal, but still obtains in some parts of India.

Responsibility should rest with Controlling Department.

43. The more general mode now adopted in dealing with these cases is to transfer the amount from the one district to the other through the Budget Check Ledger; but in reality neither the one course nor the other is necessary. The responsibility of the proper distribution of the Salaries should rest with the Controlling Department.

Check Ledgers for adjustments between grants.

44. The several Accountants General have for each year a large volume of Government orders sanctioning additional grants or the reduction of them, and a Register, which gives an abstract of these orders, and, under the system now in force, voluminous Check Ledgers are kept, into which are posted monthly all these Government orders which in any way affect the Budget grants. In this way all additions and reductions, and all transfers of charges between Presidencies, Provinces, Districts or Departments, are recorded, and in each case the Budget Estimate, including even the Minor Heads, undergoes revision. If a charge of even Rs. 10 per annum is granted, a special Budget grant for this sum is occasionally obtained and recorded, quite irrespective of the fact that savings to a much larger amount may be available to meet the charge.

Budget grants should not be altered except in special cases.

45. When once the Annual Budget Estimates have been passed and sanctioned, no alterations should be admitted except in very special cases. Any additional expenditure which the Local Government may see fit to sanction after the Budget for the year has been passed should be met, as far as possible, out of savings on other items of the same grant, or, if that is not sufficient, the excess should be reported to the Supreme Government, and before the close of the year, a transfer should, under the sanction of the Financial Department, be made from some other similar Head of Service upon which a surplus had become apparent, or, if absolutely necessary, the Supreme Government would pass an additional Grant. These latter cases, however, need be but rare, and the bulky Check Ledgers may with advantage be dis-

Excesses should be met out of savings on other grants.

pensed with; the monthly postings in the accounts should be a sufficient guide as to whether the total amount of a Grant is likely to be exceeded.

Classification too minute.

46. There is another cause of complexity which should be avoided. Not only are the sub-heads under the present system too numerous, but it frequently happens that a single charge is divided under several Heads. An instance was pointed out where one payment had to be divided and be charged under six different Budget Heads. This practice is very common with regard to salaries of Officers performing mixed duties. For instance, in the Budget Estimate for the year 1863-64, the salary of the Commissioner of Chota Nagpore is divided into three parts, and is charged ⅓rd against the head of "Political Services," and has to be adjusted by Bengal to the Government of India. The other ⅔rds are charged against Bengal, and are sub-divided between "Judicial" and "Land Revenue." The salary of the Commissioner of Assam is charged ⅓rd to Police, ⅓rd to Land Revenue, and ⅓rd to Political, of which the two first portions are chargeable to Bengal, and the latter is adjusted to the Government of India. The salaries of the Revenue Board are divided in varying proportions between Land Revenue, Customs, Salt, and Opium charges. Such minute adjustments give an infinity of trouble without an adequate result, and the division of the charge can at best be but an arbitrary one.

Single payments charged to several heads of Service.

These minute adjustments should be avoided.

Each charge should be shown under one Estimate.

47. These charges are best shown in one Estimate under Departments and should pass in this manner through the accounts: any arbitrary division of charges to show particular results may be left to Statistical Returns.

Exception as regards Collectors, &c.

48. The only exception which it is proposed to admit has regard to the salaries of Collectors and Magistrates and Deputy Commissioners, whose duties combine the administration of justice with the collection of Revenue. In this instance, the division of the charge between Land Revenue and Law and Justice may be continued, but it will not be necessary to charge each salary under the two heads; it will be sufficient to transfer monthly one moiety of the total sum paid from one account to the other. In time it may be desirable to divide these joint duties, and assign them to separate Officers, in which case there will be no difficulty in showing the expenditure under separate heads of Estimate.

Military and Public Works Estimates given in single amounts.

49. The Military and Public Works Estimates are not examined or checked by the Financial Department previous to the preparation of the general Budget. The amounts

ESTIMATES.

required are given in single sums, and the Estimates in detail are not furnished until some months later. This delay is very objectionable, as it, in a great measure, destroys the effective control which the Financial Department should have over the expenditure of all Departments; and as these statements in gross are sometimes far from correct, they are apt to mislead the Financial Member of Council in his statement of the expenditure and of the Ways and Means of the Empire. These Estimates should be prepared and laid before the Financial Department for review at the same date as those of the Civil Departments, and there should, with properly organized arrangements, be no difficulty in doing this.

Superannuation Estimate gives Nominal Roll.

Should be prepared from Statements of increases and decreases.

50. The Superannuation Estimates are prepared from Nominal Returns furnished by the Civil Paymaster, and are sent to the Deputy Auditor and Accountant General for examination. The Financial Department does not review this Estimate. In place of giving each year a Nominal Roll of all the pensioners, it would be sufficient if each Department were to furnish a Statement showing the total amount as per last Estimate, and confine the Nominal List to the increase by additional pensions granted and the decrease by death or otherwise, the detail of the pensions granted or lapsed only being given. The amount might occasionally be checked by the Nominal Roll.

Accounts of expenditure against which the Estimates can be compared.

Comparison not satisfactory.

51. Under the present system there are two sets of accounts of expenditure against which the Estimates can be compared. The one contains the actual payments of the year which embraces much expenditure either unclassified or incorrectly classified; the other accounts give the audited expenditure under which a large portion of the payments of the year, not being audited within the year, are excluded and thrown into the Inefficient Balance. It is evident that with neither of these accounts can a satisfactory comparison be made as to how far the expenditure is in conformity with the Budget Grants. Now that the Budget system has been introduced into India, it becomes most important that the advantages of the system should not be prejudiced by allowing these defects to continue. The remedies to be proposed will be considered under the head of Accounts.

Estimates sanctioned by Supreme Government.

52. The Budget Estimates of the several Presidencies and Provinces when complete are submitted by the Financial Member of Council to the Supreme Government for sanction, but, except in the Annual Financial Statement, no general Estimate for the whole of India is laid before the Council.

Each Budget Estimate is dealt with separately, and the totals of the several Budget Heads of Receipt and Expenditure are not thrown together, so as to show what is the total Revenue and Expenditure for each Service throughout India.

No general Budget for India.

53. At a later period the major heads of the several Budgets are collected by the Financial Department upon an abstract sheet, but differences of classification exist between the several Budgets which render this abstract not perfectly accurate; besides which it is prepared too late to be of use while the Estimates are under consideration.

Abstract prepared at a later period.

54. A general Budget Estimate for the whole of India should be prepared, showing in abstract the Revenue and Expenditure of the whole Empire as shown in the subsidiary Budgets, and to these should be added a further column, showing the estimated Receipts and Expenditure of the Home Government as furnished by the Secretary of State, so that at one view would be displayed the whole of the Revenue and Expenditure of India, both here and at home.

A general Budget Estimate should be prepared.

55. In order to facilitate the concentration of the several Budget Estimates into one general Budget, it will be desirable to carry out a careful revision of the classification under the Heads of Service, so as to introduce uniformity, and correct errors of classification, and in order to secure this, it would be desirable that all the printed forms of Estimates should be prepared and issued by the Financial Department, leaving blanks in the columns for the amounts to be filled in by the several Governments and Administrations.

Classification should be revised and made uniform.

Printed Forms to be issued.

56. This re-classification of the Receipts and Charges would give the opportunity for a complete revision of the items as they are arranged under Heads of Service.

Revision to be complete.

57. Amongst other alterations of minor import, there are several changes affecting the Major Heads of Service, which appear to be called for. The following are the principal ones: amongst Receipts it is proposed to show "Tributes and Contributions from Native States," throughout all the Statements distinct from Land Revenue, as many of these receipts have nothing to do with this Head of Receipt.

Alterations proposed.

58. The item of "Allowances, Refunds, and Drawbacks" has been removed from the expenditure side of the Estimate, as these charges cannot be accurately estimated beforehand, and are not *bonâ fide* expenditure. They should be treated here, as they are in England, as deductions from the gross Receipts of Revenue, and the net only should be brought to the credit of Government. If a merchant

Allowances, Refunds, and Drawbacks.

ESTIMATES.

for instance, in error overpays at the Custom House, on account of duty, Rs. 100, and afterwards recovers the amount, this receipt and payment cannot fairly be looked upon as Revenue and Expenditure.

Railway Receipts and charges.

Charges for interest.

59. The amount of net Railway Traffic Receipts should be shown upon the Revenue side, whilst the total charge against the income of Railways for guaranteed interest should appear as expenditure. On the Expenditure side it is proposed to separate the charge for interest on the public debt from that on Service Funds and other accounts for which the Government acts as Trustee. After these should follow the receipts and charges of the Revenue Departments, the Civil Departments, the Army, Marine, Public Works, and Railways.

Profit and Loss on Exchange on Railway transactions.

60. The cost of supervision and of purchase of land should be shown under Railway charges. Loss by Exchange on Railway expenditure charged to Capital was formerly included in one sum under Public Works. The sum shown as loss by Exchange hould be the gross amount and not the net, as has till now been given. The gain by Exchange on net Railway receipts in India credited to Revenue, should be shown as a Receipt. As the Railway construction charges diminish, and the profits increase, the gain will gradually equal, and in time exceed the loss, so that ultimately there will be a considerable profit on this head. The loss and the profit arise from different sources; the former from capital expended in India, the latter from Traffic and other Receipts, and it will more clearly display the real facts of the case to show separately the loss on the one transaction and the gain on the other.

Printing and Stationery.

61. Printing and Stationery should be shown under one head for all Departments, although in the Estimate the cost of each Press will be shown distinctly. By thus bringing together all these charges, the large cost of these Establishments will be brought to light, and this may lead to a reform, which is most urgently required. The whole should be placed, as it is in England, under one management, and a great saving would be effected if a Central Printing Office were established in place of almost every Department having a petty Establishment of its own. There is also a great waste of printed forms, which are frequently printed in a shape inapplicable to the Departments for which they are intended. An intelligent superintendence over this Department might effect a large saving of Expenditure.

ESTIMATES.

Miscellaneous.

62. The two heads of "Miscellaneous" and "Civil Contingencies" should be combined into one under the head of Miscellaneous.

Forms of Budget Estimates.

Appendices Nos. 1, 2, 3, and 4.

63. Forms for the "General Budget Estimate of India," for the "Budget Estimate of the Government of India," General and Political, and for the "Budget Estimate of the Government of Bengal," and for the extract from the Home Estimate Statement of Receipts and Expenditure, have been prepared in accordance with the above recommendations, and if the proposed changes meet with sanction, it will not be difficult to frame those for the other Governments in a similar form, and for the sake of uniformity it will be desirable, as before observed, to have them printed in Calcutta for transmission to their respective destinations.

64. After the Budget Estimates, follow the Revised Estimates and the Regular Estimates.

Revised Estimates.

Cannot be depended upon.

Should be dispensed with.

65. The former of these are prepared by the Financial Department upon Returns of four months' actual Expenditure and eight months' estimated Expenditure, and in revising the Estimates, the Department is partly guided by Reports of material changes furnished by the several Deputy Auditors and Accountants General. The alterations, however, are made in a very arbitrary manner, and are very little to be depended upon; indeed, in many cases, the carefully prepared Budget Estimate is the more accurate of the two. The revision takes place in October; it causes considerable trouble and interferes with the progress of more important work, and adds to the accumulation of arrears, which exist to so considerable an extent, that every Return of doubtful use should be dispensed with in order that all the spare strength of the Office may be made available for clearing off arrears, and amongst the Returns to be dispensed with, these Revised Estimates seem to stand at the head of the List.

Regular Estimate.

Prepared by the Deputy Auditor and Accountant General.

66. The Regular Estimate is prepared in January, and contains not less than six and sometimes eight months of actual Revenue or Expenditure with six to four months of estimated Revenue and Expenditure. This Estimate is first prepared by the Deputy Auditor and Accountant General from the accounts furnished by Collectors and others, and on the discovery of any unexpected increase or decrease in the Receipts or Expenditure, enquiries are made as to the causes which led to these in the quarters where they may have arisen, and having satisfied himself upon these points, this Officer revises the amounts to such extent as he may deem right.

ESTIMATES.

Revised by the Financial Department.

67. The Estimate is then transmitted to the Financial Department with a Report of material changes. As regards the charges, the revision of the Deputy Auditor and Accountant General is, in a great measure, accepted by the Financial Department, but with respect to Revenue, in these as in the Budget Estimates, the Financial Department is chiefly guided by the average of former years, subject to correction on account of such changes as may affect the amount of receipts. It appears that in the case of Land Revenue, there was, on a recent occasion, a difference of 10 lakhs between the Estimates of the Deputy Auditor and Accountant General and the Financial Department, and upon Salt Revenue a difference of 28 lakhs, whilst in the latter case both were largely in excess of the actual Revenue.

Differences on Estimates.

Estimates prepared in unnecessary detail.

68. These Estimates as regards Revenue and Expenditure are all prepared and laid before the Financial Department in detail; but it appears from enquiries at that Department that, if a mere abstract of the Estimate were supplied, it would answer the purpose quite as well and save a large amount of time and labor.

Regular Estimate may be continued for the present.

69. For the present, the Regular Estimate should be retained, as it is, in some degree, a guide for the preparation of the ensuing Budget Estimate; but the instances above quoted show that it is not fully to be depended upon, and some uncertainty arises from the fact that it is partly founded on unaudited expenditure.

Partly founded on unaudited expenditure.

To be superseded by a monthly Statement of actual Receipts and audited Expenditure.

70. If the recommendations which will be proposed in a subsequent portion of this Report are carried out, a monthly Statement will be prepared, founded on actual Receipts and audited Expenditure, which will show the progress of these, month by month, compared with those during the same periods of the previous year, and with the total amount of the Budget Estimate. This Statement will be founded on reliable data, and when once it has been regularly established, the Regular as well as the Revised Estimate may with advantage be dropped.

Cash Requirement Estimate.

71. The Cash Requirement Estimates are prepared at the same time as the other Estimates. They contain in detail all adjusted charges between Governments and Railway Companies, and local Funds and all cash transactions, not being Revenue and Expenditure, which are entered each in one item, such as Accounts Current with England and between local Governments, Advances, Deposits, Repayments. This Estimate will scarcely be neces-

May cease when new system in operation.

sary when the new system comes into operation, as a statement showing Cash transactions and the monthly Balances may be included in the proposed monthly Statement.

Local Fund Estimates

72. Besides these Imperial Budget Estimates, there are also Budget Estimates for local Funds. These are prepared by the Local Governments in the same manner and at the same time as the Imperial Estimates, the only difference being that in these the Balance of previous years unexpended is brought forward into the new Estimates, whilst with those of the Imperial Government, all Balances lapse at the close of the year. These Estimates include not only Imperial grants for local purposes, but also considerable receipts from local cesses and from private endowments. They are at a later period compared at the Financial Department with the accounts which are rendered by the Local Governments after audit by the Superintending Local Officer.

Local Fund Expenditure under supervision of Supreme Government.

Advantageous when local funds can be entirely separated from Imperial Accounts.

73. Local Funds of this description are in England administered entirely by the local Authorities, but here in India, where municipal institutions are in their infancy, it would not be safe for the Imperial Government to cease from a watchful supervision over these Trust Funds, which might easily be diverted from the purposes for which they are intended; but it will be a great relief to the Offices of Control and Account when these local Funds can be entirely removed from Imperial control. The Estimates and Accounts are indeed kept distinct from the Imperial, but, under the present system, numerous adjustments become necessary between them, because a large portion of the receipts and payments on account of local Funds have to be conducted by Imperial Officers. These transactions form a portion of the entries recorded in the "Cash Requirement Estimate."

REVENUE AND RECEIPTS.

Revenue.

Revenue Board.

74. The Revenues of India are principally administered by Revenue Boards or by Commissioners. The Board administering those of the Lower Provinces of Bengal, which is divided into 51 Districts, consists of three Members, two Secretaries, and a large staff of Clerks. They are aided by ten Local Commissioners who receive Returns from the Collectors, examine them and forward them to the Board, not for account, but for statistical purposes. These Commissioners have the supervision of all the principal branches of Revenue, except Opium, which is entrusted to special Agents.

REVENUE & RECEIPTS.

Revenue Accounts kept by the Deputy Auditor and Accountant General.

75. To guide the Board in the administration of all matters relating to Revenue, they are also furnished by the Deputy Auditor and Accountant General with periodical Statements regarding the assessment and collection of duties, &c., but no accounts are kept by the Department itself. These are under the charge of the Deputy Auditor and Accountant General for Bengal, whom, until the year 1841, they called their Accountant, as he had originally been attached to the Revenue Board, and it was only in later years that the Accountant became an Officer of the Financial Department.

The Board should keep its own accounts.

76. It may be as well to observe at the outset that it appears to be very desirable that the Board should keep the Revenue Accounts in its own Office. The Deputy Auditor and Accountant General is so overwhelmed with a multiplicity of accounts for Audit and Record, that it becomes almost impossible for him to give those of each Department such complete attention as should be bestowed upon them if his accounts are solely to be depended on. In accounts of this importance, where the Revenue of the Empire is in a great measure controlled by them, it seems highly desirable that the Department specially instituted to exercise this control should have the Accounts under their own eye. The Deputy Auditor and Accountant General would furnish the Board with a Monthly Statement of Receipts and Expenditure on account of Revenue, and would periodically inspect the Accounts and check them by his own.

Accountant should be appointed.

77. It would in such case be necessary to appoint a competent Accountant to keep the Books at the Revenue Board, with two or three Clerks as Assistants. The extra cost could probably be met by a re-distribution of work in the Office itself, and, if not, by reductions at the Bengal Accountant General's Office in the branch which will be relieved by the removal from it of these duties. Under the present system there are several important items of Revenue over which the Board appear to have no check whatever. Elaborate Statements are furnished to the Board by the Deputy Auditor and Accountant General with a view to facilitate the examination, but little use appears to be made of these documents.

Land Revenue.

78. The Land Revenue in Bengal is under permanent settlement, and in some other parts of India, the settlement is generally for a longer or shorter term, so that, as regards the larger portion, the annual sum payable is easily fixed. There are exceptions to this rule, owing to the occasional sales of Mehals, upon which the land tax has

been allowed to fall into arrear, or in consequence of the increase or diminution of lands arising from changes in the course of rivers, but these alterations in the assessments are easily regulated.

Land Revenue Roll.

79. A nominal Land Revenue Roll is furnished to the Deputy Auditor and Accountant General once in seven years, and upon this any corrections that have to be made are noted. The Board itself has no knowledge of the exact amount to be collected, trusting in this matter entirely to the Deputy Auditor and Accountant General.

Instalments paid to Tehsildars.

80. The regular Tehsildaree system does not exist in Bengal, but in other parts of India the Zemindars ordinarily pay the amounts due by them for each Kist or instalment, to the Tehsildars or Sub-Collectors, but some of the larger proprietors prefer to pay their instalments direct to the Head Treasury. The remission of demands rests with the Board of Revenue.

Lists of sums payable, accessible to villagers.

81. In the North-Western Provinces, each Tehsildar has charge of from 200 to 500 villages, and keeps a list of rents payable by ryots to Zemindars, and the Land Revenue thereon, which is accessible to villagers, in order that all may know what amount they have to pay. In Bengal, where there are no Tehsildars, and no such lists are open for inspection, it is stated that the ignorance of the villagers is taken advantage of, and oppression by the Zemindars arises in consequence.

Potdar receives cash for payment into the Treasury.

82. Cash paid into District Treasuries, which are usually under the charge of the Uncovenanted Deputy Collector, is, in the first instance, handed to the Potdars, or Coin Examiners of the Native Treasurer. In the Treasury the cash is put away in chests or strong closets, and is kept under two keys, but there appears occasionally to be a want of care in periodically examining the contents of the chests, to ascertain that the cash is intact, and agrees with the amount shown in the Cash Book. In one instance we could not learn that an amount purporting to be two lakhs had been examined or counted since it was first deposited. Where there are branches of the Bank of Bengal, the Treasury balances are deposited at these, but at Allahabad, although the Government balance of 20 lakhs was nominally under the charge and at the temporary disposal of the Bank, the money was in reality kept at the Fort at the risk of the Government.

Cash should be periodically examined.

Bank of Bengal and its branches used as Treasuries.

REVENUE & RECEIPTS.

Tehsildars.

Sub-Treasurers furnish two accounts.

83. The Tehsildars send Monthly Returns of receipts and disbursements, showing the estimated Receipts and Issues during the month, and the Balances of Revenue to be collected, but this Return does not show the transactions relating to other months, so that it is not exact, being intended only to serve as a guide to the Collector until the regular accounts arrive. These are directed to be prepared and transmitted for each month between the 15th and the close of the following month. There is no reason why the actual accounts of the Tehsildars should not be closed immediately after the expiration of the month, so as to save the preparation of the inexact return previously sent, and they might be made to supply the Collector with a correct account at the earliest possible moment. This should be a simple cash account, in which the receipts and payments would be recorded day by day.

One account should be sufficient.

Should be a simple Cash Account.

Receipts and payments to be entered daily.

84. The copy of this account for transmission to the Collector should also be completed from day to day, so that it could be closed and sent off immediately after the last entry had been made. The classification of the Revenue might either be left entirely to the Head Office, or the receipts on account of each of the main heads of Revenue might be distinguished under a separate column in the Cash Book. In the mean time a copy of the daily transactions should be transmitted with the Vouchers either daily or at short intervals to the Head Treasury. It would be quite sufficient that these accounts should show the amounts in Rupees, Annas, and Pies, without computing, as is often done, minute fractions of pies. The collections of some Tehsildars amount to 2 lakhs per annum, but it is to be feared that the check upon their Receipts as regards Distilleries, Duties, Licences, and Income Tax, is not very effective.

Returns to be sent to Treasury daily or at short intervals.

Fractions of pies to be omitted.

Accounts of Head Treasury.

85. At the Head Treasury the Revenue should be recorded in an equally simple manner, and the vouchers be transmitted to the Deputy Auditor and Accountant General by instalments twice a month, but a complete description of the mode of proceeding will be found under the head of Accounts.

Other Returns to follow later.

86. Returns relating to arrears, remissions of Revenue, &c., could follow later, but wherever cash is concerned, as little time as possible should, as a rule, be allowed between the date of closing an account and its transmission, otherwise room is left for adjustments, which give opportunities for the concealment of errors, or of what may be worse than errors,

With regard to Land Revenue, however, there is not much fear of loss, as the total sum to be collected is known, and no arrears are allowed to exist, for, should the holder omit to pay, the land is sold by Government, and the amount due retained out of the proceeds.

No arrears allowed in Land Revenue.

87. In this manner the Land and other Revenue reaches the Public Treasury, and is duly accounted for to the Deputy Auditor who being furnished with the Assessment Rolls can completely check the Receipts. If the suggestions made with regard to the Transfer of the Revenue Accounts to the Revenue Board are adopted, it will only be necessary for the Deputy Auditor and Accountant General to report to the Board the amount of Receipts and Payments.

Revenue brought to account.

88. There are cases, however, where certain receipts on account of Land Revenue are first carried either to a personal account or to the deposit account, and it is to be feared that in some cases these receipts remain indefinitely under the head of Deposits. All receipts on account of Revenue, except where the amount is under legal dispute, should at once be credited to the proper Head of Service.

Revenue carried to Deposit.

89. Forest Revenues are under the local direction of Conservators of Forests, whilst the Supreme Government is advised in these matters by the Director of Forests at Calcutta. The Revenue is paid into the several Treasuries, and the accounts of these are submitted to the several Deputy Auditors and Accountants General, but the expenditure is of a peculiar nature, and it has been considered desirable to submit it, in the first instance, to the audit of the Public Works Department, whose Officers are best acquainted with the nature of the charges incurred in conducting this service. Dr. Brandis, the Director General, has been giving his attention to the accounts of this Department, and we have at present no recommendation to make with regard to them.

Forest Revenue.

Revenue audited by Deputy Auditor and Accountant General.

Expenditure by Officers of the Public Works Department.

90. This branch of Revenue formed a portion of Sayer Revenue, of which the remaining items are thrown under Land Revenue, Miscellaneous.

Sayer Revenue.

91. Abkaree Revenue consists principally of excise duty on Spirits and on Gunjah, Licence fees, and the produce of the retail sale of Opium, but over the collection of the first three heads of Revenue, the Deputy Auditor and Accountant General has but little means of check. All he can do is to see that the amounts paid into the Treasuries are properly brought to account. The administration of these, as well as of Land

Abkaree Revenue.

Deputy Auditor unable efficiently to check this class of Revenue.

REVENUE & RECEIPTS.

Revenue, is with the Board of Revenue, and here again would an efficient control be more easily exercised were the accounts more closely attached to the Establishment.

Returns furnished to the Board of Revenue.

92. A quarterly Return of the Revenue of Spirits is furnished to the Board, and the amount received is compared against that of the preceding year; and should a falling off appear, enquiries are instituted as to the cause. So long as private distilling is generally allowed, there must always be in India great danger of collusion between the badly paid Excise Officer and a private Distiller, whose profits may be largely increased by an evasion of the duty. It has now been decided to stop private distilling on a small scale, and the Government Stills will be let to distillers, who will pay duty on the number of gallons passed into consumption. Each Distillery is in charge of an Excise Officer, and a Darogah keeps an account of the quantity manufactured. Two Surveyors are attached to the Calcutta District, who visit the Distilleries at uncertain times, but as all the Sub-Officers receive very small salaries, there is some risk of fraud, and in the villages there seems no doubt that illicit distilling is carried on to some extent. There are also licence fees for the sale of Spirits, &c., which are more easily checked by the Collectors of the Districts. The Distillery Tehsildars receive about Rs. 200 per month, and some of them collect as much as two lakhs per annum.

Collection of Duty on Spirits, &c.

Illicit distilling carried on to some extent.

Abkaree Opium.

93. The Abkaree Department is supplied with Opium for local consumption by the Opium Department, and the one Government Department sells it to the other at, what is considered, the cost price of Rs. 7¼ per seer. The value of such Opium is credited as Opium Revenue in the year in which it is supplied, and the Head of Abkaree Revenue is debited with the amount; when sold, the entire proceeds of the Opium is credited to Abkaree Revenue, so that the Supply value appears in the public Accounts twice as Revenue and once as a charge. When Opium is supplied by Bengal to another province, the cost price is treated as an "adjusted receipt from other Governments." In this way the cost price of unsold Opium is credited to Revenue, although the money for it has not yet been received.

Supply value shown twice as Revenue.

Value of supplies to other Governments adjusted before sale.

Proceeds should be brought to account as Opium Revenue when sold.

94. It would be more simple and avoid these adjustments between Departments and between Governments, if the intermediate charge were abolished, and the whole proceeds of the sale of Abkaree Opium were brought to account, only when the money was actually received, and it should then be brought directly to account, without adjustment, as Opium Revenue.

Income Tax.

Mode of assessment and collection.

95. The assessment and collection of the Income Tax in Calcutta is in the hands of a Special Commissioner and a Board, but in the Mofussil these duties are placed under the charge of the Collector. This Officer through his Deputy prepares the demand from the papers delivered in by each person liable to the tax, and each demand is entered nominally into a personal Register. These are then thrown together into totals for each village; bills are issued against each taxpayer, and also arranged under villages and recorded in the Village Register Book, after which the bills are sent to the District Officers for collection. When the money collected is paid into the Treasury, a challan or certificate is granted in triplicate, one for the Deputy Collector, one for the Abkaree Darogah, who, as a matter of economy, is employed also in the collection of Income Tax, as his voucher for the payment, and the third is used for passing it into the Collector's accounts. These triplicate receipts seem scarcely necessary. The entry in the Treasurer's Cash Account is as good a proof of receipt as his own certificate.

Triplicate receipts unnecessary.

Want of comparison between the accounts and the Books of the Treasurer.

96. There seems to be in some Treasuries a want of comparison between the nominal and the Village Register, and also between the records of the Deputy Collector and the Treasurer. The Deputy Collector does not receive the money, but only gets the certificate of the Treasurer that the money has been received, and has no certainty that money has not been received without being brought to account. The omission to send forward the challan would for a time conceal the fact that the money had been received; at all events until the Collector had completed his comparison of Receipts and Remissions against the demands which had been raised. A more systematic comparison should be made between the records of the Deputy Collector and the accounts of the Treasurer. The assessment of Income Tax having been once made cannot, under the Act, be increased on account of increased profits.

Deputy Auditor's check over receipts only partial.

97. The receipts on account of Income Tax under Schedules I. and II. cannot in any way be checked by the Deputy Auditor and Accountant General; the only portion over which an efficient audit can be exercised is that derived from salaries of public Officers, and from the interest on the Debt.

Assessment and collection of Income Tax under two rates.

98. The Act XXXII of 1860, imposing the Income Tax, directed that a duty of 3 per cent. and of 1 per cent. should be assessed on certain incomes, and that a separate account should be kept of the 1 per cent. duty, in order that it might be appropriated to local works of public improvement.

REVENUE & RECEIPTS.

Division should have been effected upon the total amount, and not on each separate sum.

It seems scarcely necessary to have assessed these duties separately; it would have been sufficient, one would have supposed, to have collected 4 per cent. on all Incomes liable to the 1 per cent. duty, and then to have appropriated one-fourth of the total sum to the purposes indicated. This simple process was, however, put aside for the more complex one of separate assessments for each rate of duty. In 1862, however, Act No. XVI of that year under the 15th Section repealed Sections 191 to 194, under which the separate accounts were to be kept, and granted in lieu of the 1 per cent. duty a proportionate sum of not less than 20 per cent. on the gross amount collected. It appears, however, that notwithstanding the separate accounts for the 1 per cent. having been by law abolished, this utterly useless distinction is still kept up, and upon every voucher paid, there are still two entirely separate assessments made and recorded, involving double computations, triple columns in the accounts for the two assessments, and the total of both, and a total disfigurement of the voucher which shows across the face of it the record of these computations.

Separate account abolished.

Each voucher defaced by double computation being entered across the face of it.

Effects of the present system.

99. It may be as well at once to point out the results which this process, up to the present year, carried with it through the length and breadth of the land. There are, first, the arrears of the 3 per cent. duty, the present 2 per cent. and 1 per cent., and the total making 4 items. The tax is also divided under 4 Schedules and Fines, making 5 divisions of the above 4 items, in all 20 items; but then again these are divided under former years, past year, current year, and ensuing year for sums paid in advance; thus the 20 items above divided under these four years shows 80 heads under which the receipt of Income Tax may have to be recorded, either in the monthly accounts, the Journal, or the Ledger. And this is not once or at one Office, but the system pervades more or less every Account Office throughout India from the remotest Tehseldaree, through every Treasury, to the Central Offices of Account and Audit month after month. It would be difficult to calculate the time spent upon these useless minutiæ. In the Books one Head would be sufficient, any other divisions which may be thought necessary should be treated as statements for statistical purposes and should be excluded from the accounts.

Eighty heads under which Income Tax may be recorded.

System pervades every Account Office throughout India.

Customs.

100. In the collection of Customs Revenue, the process of reporting the ship, of preparing the manifest, and passing the entries, is much the same as that followed in England. The value of goods is entered by the Merchant upon a bill of entry, which, unless fraud is apparent, he is allowed to correct,

if necessary, on payment of a fee varying from 1 to 10 Rupees. The bill after the landing of the goods is checked as to the valuation of the articles by the Appraiser, who sends it to the Deputy Collector, who certifies upon it the rate of Duty, which is afterwards calculated; the duty is received and a pass for the goods is issued. The exports are conducted in a similar manner, and goods subject to drawback ($\frac{7}{8}$ths of the duty paid) are passed precisely as export goods, but the money is not paid to the Exporter until the ship has sailed.

Mode of collection of Duty.

101. It is questionable whether such full reliance should be placed upon the Appraisers, whose duty it is to check and certify to the correct valuation of the goods. There is one Head Appraiser, who is in receipt of a salary of Rs. 700 per month, and seven others with various salaries, the lowest of which is not more than Rs. 200. Upon these Officers rests a large responsibility. Collusion between any one of them and the importer might lead to large frauds by under-valuation of goods. We would suggest that no valuation should be passed by an Appraiser without the countersignature of the head Appraiser. It may also be considered whether the Collector might not occasionally personally inspect the clearance of a vessel and compare the value of the goods passed with the Valuation Statement after it shall have been approved by the Appraiser. The amount included in the account rendered by the Collector of Customs for Pilotage, is not subject to any defined audit by the Deputy Auditor and Accountant General. There appears to be a ready check at hand, which is never used, viz., a comparison with the statement of claims preferred by Pilots for Pilotage, which shows the amount due by the several vessels brought up the river. A Marine Register is kept by the Deputy Auditor and Accountant General, showing the amount due by each vessel, but this is not used for checking the Customs Accounts. There are also Returns in the Master Attendant's Office which might be found useful for the purpose of comparison with those of the Collector.

Appraisers.

Responsibility of Appraisers.

Opening to fraud by collusion.

Pilotage.

102. The Out-port of Chittagong is directly under the control of the Revenue Board; in matters relating to collection of Customs Revenue, out-ports would probably be more efficiently checked if placed in subordination to the Collector of Customs, Calcutta.

Outports should be subordinate to Collector at Calcutta.

103. Payments on account of Revenue on unsettled accounts are retained as Deposits until the accounts are adjusted. No money received on account of Revenue should be retained on a suspense account; the amount should be paid in as

Revenue carried to Deposit Account.

Receipts should at once be carried to Revenue.

REVENUE & RECEIPTS.

Revenue, and when the account is settled, the difference would either be subsequently paid into the Treasury, or if the payment was in excess of what was payable, the over-issue would be returned and be deducted from Revenue as a refund.

Refunds should be charged against Revenue.

Accounts should be in English in place of Bengali.

104. The Cashier appoints his own Clerks and keeps his accounts in Bengali and in English, and other books are kept in Bengali, and have to be translated into English before they can be used by the Accountant. In place of having Books prepared in one language and translated into another, it would be desirable to have the records originally made in English. There can be but little difficulty in Calcutta in securing Clerks who can write in English, and the double process cannot be cheaper than a single record in English. It appears desirable that no Clerks should be appointed to the public service except through the Head Officer in charge of the Department.

Two clerks employed where one would do.

105. In the Cashier's Department, the receipt of money is in each case recorded by two separate Clerks. One takes the Notes, the other the Cash. The total has to be settled between them. It could be done with greater simplicity and ease by one Clerk.

Want of simplicity in made of proceeding.

106. Some of the proceedings require simplification. For instance in the case of rewards to informers, the certificate of the reward being due is first signed by the Collector, then passes to the Commissioners, the Civil Paymaster, the Deputy Auditor and Accountant General, then back to the Civil Paymaster, then to the Collector, and back to the Deputy Auditor and Accountant General, the money having in some cases been paid previously and placed in the Inefficient Balance. The original document gives the whole history of the case, certified by the Deputy Collector. Upon this the Collector's order might be deemed sufficient without the steps detailed above.

Duty paid each day to Bank of Bengal.

107. The amount of duty received up to 2 o'clock each day is paid to the Treasury Account of the Bank of Bengal, and a monthly Cash Account with vouchers is sent to the Deputy Auditor and Accountant General.

Salt.

Imported Salt.

108. Imported salt pays duty by weight, and is landed under the superintendence of two Preventive Officers and in the presence of the Agent of the Salt Golah, who receives the salt and takes charge of it.

Manufactured Salt.

109. Manufactured salt, which has been a Government monopoly, was sold at cost price, plus duty. As the cost of

manufacture varied according to the kind of salt manufactured, it was necessary to keep a separate account for each description. The mode adopted to check the amount of sales was to place the produce of each season and of each description in separate godowns, and calling for an account of deficiencies when the godown was empty; but as some of these are not cleared out for ten years, and as the salt wastes considerably during the rains, this check cannot be a very exact one.

Check upon quantities uncertain.

110. At Cuttack money paid on demand for salt is carried to a Deposit Account, and is not transferred to Revenue until the salt is actually delivered. It should be carried direct to Revenue, and this double record be thus avoided.

Receipts carried to Deposit Account in place of to Revenue direct.

111. The Revenue Board of Bengal is assisted in the administration of the Opium Revenue by Agents at Patna and Benares.

Opium.

Opium Agents.

112. In order to encourage the cultivation of the poppy, large advances are made to cultivators, which may be looked upon as part payment for the Opium to be produced. The Agent furnishes the Deputy Auditor and Accountant General with a Statement of cash requirements for advances during the season, and funds are supplied by instalments as necessary.

Advances to cultivators.

113. A monthly consolidated Cash Account, including the cash transactions of Sub-Agents, is rendered by each Agent to the Deputy Auditor and Accountant General, and also a quarterly Store Account. It appears that at the present time the advances by Goverment for manufacturing purposes are Rs. 109 lakhs, besides Rs. 15¼ lakhs on unadjusted accounts and Rs. 55¾ lakhs of cash at the Agencies. On the other hand, there is due by Government Rs. 15,13,000 on unadjusted accounts. An effort should be made to clear off the unadjusted amounts; and no doubt the Cash Balances might be reduced by a better arrangement of the cash supplies.

Monthly Cash Account.

114. The Agents also send to the Deputy Auditor and Accountant General an annual account, showing the quantity of land under cultivation, the produce, batta, consistency of the Opium, the receipts and deliveries. This Statistical Return seems to belong to the Department of Administration rather than of Account, which is quite unable to pay due attention to these professional details. The same observation applies to the Profit and Loss Account of each Agency, which is now prepared by the Deputy Auditor and Accountant General.

Statistical Return.

REVENUE & RECEIPTS.

Arrears in the accounts.

115. Arrears in the accounts are to be found in this branch of the Revenue, as well as in the others, for instance, the Benares Statement of transactions for 1860-61 was not signed by the Agent until 31st December 1862, a period of 20 months after the close of the year to which it applied.

Deposits.

116. In the case of the Benares Opium Agent, it is stated that the return of deposits received and repaid is not examined. As the amount of unclaimed deposits is frequently large, and has periodically to be paid to Revenue, it would be more satisfactory if the account furnished by each Agent were to be subjected to a periodical investigation.

Opium sales.

117. The Opium sales are held at Calcutta, and the proceeds are paid to the Government Treasury at the Bank at Bengal. In the Bombay Presidency the Revenue which is levied at Indore and Ahmedabad is collected by the imposition of a Duty.

Stamps.

Supply of Stamps to the Public.

118. The Superintendent of Stamps at Calcutta has charge of the stamps in use in Bengal and other parts of India, not included under Madras or Bombay; there are three modes adopted in supplying stamps for the use of the public:—

Adhesive Stamps.

1st.—Adhesive stamps are prepared in England and transmitted in a complete state to India.

Impressed Stamps on water-marked paper.

2nd.—Impressed stamps on water-marked paper are stamped at Calcutta, but the paper is sent from England upon Invoices.

Stamps impressed on legal documents, &c.

3rd.—Legal documents and Bankers' Cheques, Mercantile Forms, &c., are stamped at the Presidency on the documents supplied by the applicants.

Adhesive Stamps easily checked.

119. With the first, the check is easy and simple. The Invoices give the exact number and value, and the difference between those received into stock and the amount received for those sold must show the balance in the hands of the Superintendent and the distributors. The place of manufacture being distant, it is not likely that a fraudulent supply could be obtained.

Water-marked paper not fixed as to number of sheets.

120. With the second, impressed Stamps, there is somewhat less security; for the Invoice transmitting the paper only gives the number of reams shipped; but as the reams do not all contain exactly the same number of sheets, there is the danger that any surplus number of sheets may be abstracted by the Clerk whose duty it is to count them. Having thus the water-marked paper in his possession, he would still have to get it surreptitiously stamped before he could complete the

fraud. The paper is in bulk placed in charge of the Stationery Office, and is supplied to the Stamp Office as required, but this is no great check, as both Departments are under the same Chief.

The stamping of documents most open to fraud.

121. The third is the description of Stamp requiring the greatest vigilance. The applicant attends at the Office of the Collector of Calcutta, and hands in, with the documents, a statement of the stamps he requires to be impressed. The Collector receives the documents and the value of the stamps, giving in return a certificate, which enables the holder to obtain from the Superintendent the documents, when stamped.

Money received by Collector.

Stamped documents given out by Superintendent of Stamps.

122. These in the mean time are sent from the Collector's Office to the Stamp Office; they are there stamped and delivered to the holder of the certificate. So far there is a fair amount of security; the money is received by one Officer, the certificate is granted by a second, and the stamped documents are delivered by a third, so by checking the one against the other, there can be no improper issue of stamps without the collusion of two or three persons.

Security of check.

Danger of fraud in Stamp Office.

123. The danger lies in the Stamp Office itself, where we found that the dies of all amounts were left in the charge of the Engineer himself, who also superintended the working of the stamping machinery. There is every reason to suppose that the present Engineer is a trustworthy Officer, but this may not always be the case, and there would be, to a dishonest man, a strong temptation to use the dies which remain in his charge after Office hours in stamping paper surreptitiously introduced into the stamping room. The dies should be in charge of an Officer entirely independent of the Engineer's Department; those that are required should be delivered out when the men are ready to commence work, and should be returned when work ceases. The stamping room should then be locked, and the key should be retained by the Engineer or by some Officer independent of the one who has charge of the dies. There are four Tell-Tale Presses, but three of these do not work correctly, and the index is taken by the Engineer, but is entirely disregarded. There is at present the further check of a counterstamp which is impressed at the Financial Department, but the additional security gained by this process is not much, and scarcely compensates for the extra trouble and delay, and it is proposed to substitute for it a more effective check on the quantities of paper issued for stamping.

Dies should be in charge of Officer unconnected with Stamping room.

Check by Tell-Tale Presses imperfect.

Counterstamp.

Store-keeper.

124. The Store-keeper has charge of the stamps, and the stock is checked twice a year.

REVENUE & RECEIPTS.

Supply to distributors.

Inspection of stocks.

125. The supply of stamps to the Calcutta Collector, to distributors, and to Mofussil Treasuries, is a matter of simple account, but the Superintendent complained of the great delay he experienced in obtaining receipts for stamps forwarded to the Central Provinces, Burmah, and the Straits. It is the duty of the Collectors occasionally to visit their sub-stations, and take these opportunities to check the stock of stamps in hand, as shown by the Sub-Treasury Accounts, and the stock in the hands of the Collectors themselves is also examined by the District Commissioners while on their annual tours of inspection, but frauds have occasionally arisen owing to Collectors failing to compare their store account of stamps with the transactions shown in their general accounts.

Stamps signed by vendors.

126. Each vendor of stamps must write his name and the date on such as he sells, a precaution which with regard to stamps used for Deeds, is said to be useful in preventing forgeries, as the date and name on the stamp show when and where the stamp has been procured.

Accounts rendered.

127. The Collector transmits to the Deputy Auditor and Accountant General an account of Receipts and Issues on account of Stamps, and to the Superintendent a numerical list to guide him as to future requirements. The Superintendent also furnishes the Deputy Auditor and Accountant General with a monthly account of issues of stamps to enable him to check the receipts shown in the Collector's accounts.

Return showing stamps supplied to other Provinces.

128. As Calcutta supplies stamps to a large part of India, a Statement was formerly sent through the Bengal Account Office to the Deputy Auditors and Accountants General of other Provinces, to enable them to check the receipts of stamps shown in the Collector's Accounts. This Return, when the North-Western Provinces and Punjab were separated from Bengal, was discontinued, and a return from the Superintendent of Stamps was substituted. The control of the Deputy Auditor and Accountant General over these Accounts has been somewhat weakened by this arrangement.

Custody of stamps.

129. The Calcutta Collector keeps a large stock of stamps on hand under two keys, one of which is held by himself, the other by the Treasurer, and his annual sales amount to nearly 20 lakhs per annum. The Collector complains that the present Rule under which he sells to the public stamps in sums as low as five Rupees, adds largely to the number of Indents made upon him each day, and he suggests that the limit should be raised to Rs. 50, and that smaller amounts

should be obtained from licensed vendors. At the close of each day, he receives from the Deputy Collector the amount of Calcutta Land Revenue collected during the day, and pays in the balance in his hands to the Bank of Bengal on the following morning.

Balance paid to Bank of Bengal.

130. The plan adopted at the Custom House of paying the balance in each day at 2 o'clock might with advantage be followed here, as the bulk of the receipts come in before that hour, and the amount remaining in Office during the night would thus be but small.

Should be paid in daily at 2 o'clock.

131. The money is transmitted to the Bank of Bengal, with a challan giving the particulars of the coins sent, &c., and the Bank gives receipts in duplicate, one of which is retained in the Office, and the other is forwarded, with the accounts, through the hands of the Accountant General for the Government of India to the Deputy Auditor and Accountant General. A fraud to a considerable amount was effected in this Office by the use, on several occasions, of old challans and Bank receipts, which were substituted for those issued by the Collector for the day. The dates of the old ones were skilfully altered to conceal the amount abstracted. This fraud, repeated each month, was effected on 28 separate occasions, and escaped detection for several months.

Mode of payment to Bank of Bengal.

Frauds effected.

132. At the time of our investigation, there was no record of the transaction on the Books of the Collector, although the sum of Rs. 28,000 stood to debit of that Officer in the Books of the Accountant General.

Collector's Books not corrected.

133. No checks will be effective where there is carelessness on one side and arrear of audit on the other. Loose slips of paper are a very unsafe means of checking payments into a Bank. A Bank Pass Book should be used, which should be sent with the cash to the Bank, where the amount would each day be entered in the Book. There would then be no danger of the Receipt of one day being substituted for that of another, and the Pass Book showing a running total from the beginning to the close of the month, would check, by comparison with the Collector's Cash Book, not only the daily Remittances, but also the total Remittances from the commencement of the month.

Bank receipts.

134. The frauds in this Department have not been limited to the embezzlement of Cash, but have extended to the abstraction of stamps from stock, and falsified Store

Abstraction of Stamps.

REVENUE & RECEIPTS.

Returns have been sent to the Deputy Auditor and Accountant General to cover these frauds.

Stock of stamps.

135. The total stock of stamps on hand issueable from Calcutta is valued at about 1½ crores of Rupees. This includes a vast stock of stamped Envelopes and Note-paper for postage purposes. Of ½-anna Envelopes there were, on 31st July last, 13,08,480, equal to an average annual consumption of 6½ years; of ½-anna Note-paper, 32,93,280, against an annual consumption of 2 lakhs a year; and of 1-anna Envelopes, 22,23,840, against an average annual consumption of 55,584 only. Of the latter the stock is equal to forty years' consumption, and long before they can be sold, the paper will be unfit for use. The issue of these should be stimulated by an allowance of extra commission or by other means.

Mint.

136. The revenue derived from the Mint consists of—

Mint Revenue.

1st.—A charge of 1 per cent. for coining Gold Bullion and of 2 per cent. for coining Silver Bullion.

2nd.—A considerable profit on the copper coinage, arising from the intrinsic value of the coins being much less than the nominal value at which they are issued to the public. This profit varies according to the cost of the raw material from which the tokens are struck. The last account made up showed a profit of 141 per cent., whilst in 1858-59, owing to the high price of metal, the profit was only 78 per cent. In England the profit on the bronze coinage is equal to about 300 per cent.

Losses to be paid out of these profits.

137. Besides the cost of the Mint Establishment, there has to be set off against this profit the loss in coining of Gold about ⅛ per cent., and of Silver about ¼ per cent., and a discount amounting to over Rs. 20,000 on the issue of the copper currency in the Mofussil, 66 pice being issued for the value of 64.

Loss of interest on Bullion deposited for coinage.

138. There is also a loss occasionally of interest to Government, as well as a drain on the cash balances in having to pay for Bullion deposited at the Mint as soon as it has been assayed and its value ascertained, whereas a long period may elapse before the Mint in times of pressure is able to convert the Bullion into coin, and thus replace the sum advanced to the Merchant. As it is a convenience to Merchants to have their Bullion coined, they might fairly be called upon to wait for the money until the operation of coining can be completed. In the mean time they would have the certifi-

Merchants should not be paid until the Bullion has been coined.

cate of deposit, which would form a perfect security for advances from Bankers, &c., if such were required by the holder.

Mode of payment.

139. A certificate payable at sight is granted, as soon as the assay of the metal has been completed, by the Assay-master with the countersignature of a Clerk, and an advice schedule of these certificates is sent by the Mint Master to the Bank, and a duplicate to the Accountant General.

Computations made decimally, whilst accounts show weight in tolas and annas.

140. The computations regarding Bullion are made decimally, but they are converted into tolas and annas for the accounts. It would be more simple to carry the decimal system of weights through the accounts also. The Mint Abstract of Receipts and Payments, in which a whole column is frequently given to a single item, might usefully be condensed.

Account at the Bank of Bengal.

141. The Master of the Mint has an account at the Bank, and from this he transfers the Revenue Receipts to the Government account. The stock of Bullion does not appear to have been verified against the Balance as shown by the Books. This is an important check which should be applied at once, and be repeated at regular intervals.

Currency Department.

Portion of deposits invested at interest.

Stock of Currency Note Forms.

Copy of Invoice should be sent to Accountant General.

142. The Mint Master is also Currency Commissioner, and as such holds the deposits of coin paid in exchange for notes. The receipts from this source consist in the investment of a certain portion of the coin deposited in Government Securities, on which the Interest forms part of the Imperial Revenue. The Commissioner keeps a register of the stock of paper for notes, and the Invoices are sent direct to him, but the Auditor General has but an imperfect knowledge of the quantity in hand or manufactured. It would be well if a copy of the Invoice were transmitted to that Officer from England, so that there would be a check in the Financial Department as to the quantity of notes manufactured, and that there should be a periodical investigation by an independent Officer of the stock of blank notes as shown by the Note Register.

Post Office.

143. The Post Office Revenue is collected partly in stamps which are easy of check, and partly in money for postages unpaid or short paid. The former would be facilitated if stamps were issued to suit the English and French rates of postage so as to save the necessity of affixing three or four stamps to each letter.

Receipts by Post Masters.

144. Each Post Master includes the accounts of his Sub-Postmasters in his own, but these only show the Net

EXPENDITURE.

Receipts, and an explanatory memorandum shows the Gross and Refunds. These should be shown on the account itself. One anna per Rupee commission, costing the large sum of Rs. 90,000 per annum, is allowed to Postmasters on condition that the stock of Stamps they hold shall be paid for out of their private cash. Fixed advances for contingencies are allowed and are treated as a portion of the balance which is the correct mode of showing them, as they are held in cash.

Two accounts unnecessary.

145. A second account is furnished, giving the total Receipts and Payments under heads, with a memorandum of unadjusted charges; these two accounts might be thrown into one. The Receipts are paid into the several Treasuries, and no payments are made out of Revenue. Charges are paid without pre-audit, but after payment the vouchers are examined at the Office of the Postmaster General, enfaced and entered for transmission, with the monthly accounts, to the Auditor General, the Receipts being checked by the Treasury accounts, and the Payments by the vouchers.

Payments made without pre-audit.

Accounts passed within six weeks after close of each month.

146. Inspectors visit the stations periodically, and inspect the books, the accounts are passed within six weeks of the expiration of the month, and at the time of our visit in April every thing was finally adjusted up to July 1862. The books of account are not very complete, but the registers are well and carefully kept.

Telegraph Department.

147. The receipts from the Telegraph Department may easily be checked by a comparison of messages sent against messages received, and this mode of check has been recommended in a report lately issued upon this subject. The gross proceeds are paid in as Revenue. The net receipts from the Post Office and Telegraph might be considerably increased were the two Departments amalgamated; the duties are of a cognate nature, and a very slight modification of the separate Superintending Establishments would make them available for both Departments, particularly as regards the Directors, Superintendents of Circles, and Inspectors. The Offices of the two Departments could be brought together in the same Building, and one set of accounts would be sufficient; the accommodation to the public would be increased, and the expense to the Government would be diminished. The experiment of working an amalgamated Post Office and Telegraph Department is now being tried in France, and we would suggest that enquiries should be at once made with the view of ascertaining the result.

Amalgamation of the Telegraph Department with the Post Office.

148. Tributes and Contributions are chiefly for fixed sums, and there is no difficulty in exercising a proper control over the due receipt of these.

Tributes and Contributions.

149. Miscellaneous Receipts must chiefly depend upon the vigilance of the Departments concerned, but in the case of Fees payable for Deposits, for Records, for Searches, and especially for proceedings in the Legal Courts and Police Offices, it is advisable that the payment of Fees should be effected to the greatest extent possible by means of Stamps. It would be easy to lay down the rule that all applications regarding any matter, subject to the payment of a Fee, should be made on a letter or form with a Stamp, of the value of the Fee payable, affixed to it, either adhesive or impressed. An objection has been raised against this plan, that sometimes the application is refused, and that in that case the Fee should not have been paid. But this, if it be necessary to return the Fee, which seems to be doubtful, could be easily remedied by cancelling the stamp and repaying the applicant its value. By the adoption of this plan, the receipt of Fees would be simplified, and Officers with small salaries to whom these fees are now paid in cash would be removed from the temptation which must exist to appropriate a portion of these receipts, the amount of which it is almost impossible to check with accuracy.

Miscellaneous Receipts.

Fees should be collected by stamps.

Objections to this plan might be overcome.

Would remove temptation to fraud.

150. Large sums are received on account of Interest from investments and from shares in the Presidency Banks. The securities purchased by the Currency Commissioners yield a considerable amount. These securities must, of course, be held available for sale in case of unexpected pressure on the Government for specie in exchange for notes, but there are other Government Securities held at interest which it would be desirable to cancel as soon as possible, for there is, firstly, the risk of loss of the securities by fraud; and, secondly, the trouble of calculating, and recording the Interest which, however, is not drawn, but is taken in reduction of the total charge. Of this kind are the securities held on account of the moneys received from the sale of Waste Lands, of which a large amount is in hand. The Revenue derived from these lands and the interest of their purchase money equally go to Revenue; but in the same way as the land itself was part of the capital of the country, so the reduction of the capital of the debt by the value of these lands would be an equivalent, and by the cancellation, there would arise a considerable saving of labor. The same step might with advantage

Interest.

Interest upon securities purchased by Currency Commissioners.

Securities from sales of waste lands.

Securities purchased out of surplus balances.

EXPENDITURE.

In the mean time the Clerks kept out of the salaries to which they were fairly entitled may be driven to borrow where they can at high rates of interest, and place themselves within the grasp of Native money-lenders, to the loss of the independence and honesty of themselves and to the detriment of the Service. No doubt, in this instance a larger experience or maturer judgment would have found the means of overcoming the technical difficulty that stood in the way. It is only quoted as an evidence of one of the inconveniences which may arise under this system.

Salaries occasionally advanced before pre-audit.

This irregularity consequent on system of pre-audit.

Contingent charges paid before pre-audit.

But excluded from the column of adjusted charges.

161. Cases happen when there has been a long delay waiting pre-audit, that the salaries are paid and carried to the Inefficient Balance, or treated as Advances until the arrival of the pre-audited bill. This would of course be an irregularity, but it is one that not unnaturally arises under the system, and leads to confusion in the accounts. Contingent charges are generally of necessity paid before Audit; but these, although within the limits granted, are not permitted to be entered in the account as final charges, but are entered in the unadjusted column, or included as Inefficient Balance. When they have been passed by the Civil Paymaster, a "list of unadjusted charges adjusted this month" is prepared, showing also the balance remaining unadjusted. Those payments that have been temporarily placed in the Inefficient Balance when passed by the Civil Paymaster are not transferred to the column for adjusted charges, but are separately abstracted for the Journals. There are instances where petty contingencies have been kept for months in the Inefficient Balance before they were brought to charge, and many still remain there.

Advantages claimed for pre-audit are of doubtful validity.

Officers relieved from responsibility.

162. The advantages claimed for the pre-audit system seem to be theoretical rather than practical. The chief one seems to be that it enables Heads of Departments and Collectors to take matters easily, and it was not surprising that there appeared to be a general feeling in favor of this comfortable arrangement. The above-named Officers being relieved from all responsibility by the pre-audit of the Civil Paymaster have only to insert in the Monthly Bills, charges, whether correct or of doubtful character, which they would like to see passed, and then take the chance of the Civil Paymaster retrenching them or not. If a doubtful charge escape the eye of that Officer, it is passed through the accounts. If he retrench it, they are none the worse off, for the payment has not actually been made, and they run no risk.

Responsibility should be thrown on departmental Officer.

163. On the other hand, if the responsibility and the risk is thrown on the departmental Officer, he will take good care that no improper charge appears in the accounts, for he knows that by passing what has not been sanctioned, or what is not borne out by the prescribed rules and regulations, he will be sure, on audit of the Accounts, to bring upon himself discredit, and possibly pecuniary loss. It may be said that these Officers are men who would not be swayed by the feelings referred to in the previous paragraph, and no doubt, with regard to the greater number, this would be true; but in so large a body of public Servants, there may be found some who are lax and careless, and it is chiefly to guard against the errors and neglect of this minority, that strict rules are necessary.

Delay caused in the preparation of accounts.

164. Of all the many objections to the pre-audit system, perhaps the chief is the delay it causes in the preparation of the Accounts. This inconvenience has been pointed out by several financial Officers both in Calcutta and in the Mofussil.

Double accounts kept

165. At present the whole of the Accounts of the Indian Empire are kept in a two-fold form. The first consists of the actual payments, including adjusted and unadjusted. The second, which always lags a year or two behind the other, contains only such expenditure of the year as has been audited. The first is incorrect, because it contains a large number of payments which on audit may be rejected or adjusted to other heads. The second account is incorrect, because it only includes such expenditure as has been finally audited, and rejects payments amounting to very considerable sums, which for some informality have, after payment, been kept in the Inefficient Balance. There have, therefore, never been in India any accounts representing truly the real Expenditure of the country, for any one year.

Both are incorrect.

One set of accounts could combine both.

166. In a later part of this Report, it will be shown that one set of accounts could be prepared in place of these two, which would show the Revenue and Expenditure of the country with clearness and correctness, and with a rapidity that would leave nothing to be desired. There would be no arrears, no inefficient balances, no adjustments of unadjusted charges of previous months, and no delay of years in balancing the books. But the most important step towards carrying out these desirable results consists in the abolition of the pre-audit system, and without this the attempt would be hopeless.

EXPENDITURE.

Anomalies of the pre-audit system.

167. To illustrate the anomalies of this system, the confusion it causes in the accounts and the erroneous impressions it leads them to convey, a few cases in point may be quoted.

Unclaimed salaries passed through Deposit Account.

168. As each salary bill is passed in one total sum by the Civil Paymaster, it becomes necessary to charge the whole amount as a payment in the cash account. It frequently happens, however, that some of the Clerks are absent, and do not receive their salaries, so in order to set the cash balance right, it becomes necessary to carry all these salaries as Receipts to the Deposit Account, and when the payment does take place, it is charged not as salary paid, but as a deposit charge; thus three fictitious entries are made in place of one real one. If one of these died before he could receive his salary, circumstances might prevent the balance being paid to his heirs. Nevertheless the charge having been pre-audited on the salary bill would have to be charged as paid, it would then be carried to the Deposit Account as a Receipt, and afterwards again taken out of Deposit and transferred to the receipt side of the general account as a saving. These cases must be of frequent occurrence.

Salaries to be paid on last day of the month.

169. Under the present Rules the salaries of each month are not payable until the following month, so that the vouchers remain some weeks in Office before they are sent up for audit. Payment should be made on the last working day of the month for which the salaries are due, so that the vouchers would accompany the Accounts of the current in place of those of the following month, and any errors or retrenchments discovered on audit would be set right with the least possible delay.

Mint wages paid partly with, partly without pre-audit.

170. In the Mint Accounts all fixed charges and the regular Pay Lists are pre-audited, but it so happens that of late about one-third of the work at the Mint has been done by working extra hours, and the extra pay is met out of the contingent fund, and disbursed previous to the Civil Paymaster's audit. It consequently follows that owing to this system, the whole of the workmen have to be paid twice each month, once from the pre-audited pay list, and again on the extra hour list without pre-audit, and it is evident that neither in the one case nor in the other can the Civil Paymaster exercise any check or control over the sums to be paid; this can only be done at the Mint. The result is that for each man there are, in place of one in each case, two calculations, two payments, two entries, two audits.

Double labor entailed.

Civil Paymaster cannot check these payments.

Pre-audited salary bills excluded from Mint Accounts.

171. The salary bills at the Mint being pre-audited by the Civil Paymaster, are erroneously not looked upon as

matters for monthly record in the Mint Books, but at the close of the year, the totals only are entered in a Statistical Statement.

Departmental examination and post-audit sufficient.

172. It must be recollected that all these payments are carefully examined before payment by the Department concerned, and after payment by the Deputy Auditor and Accountant General. If one extra examination or audit is to be interposed between these, why not two? Indeed this may be said to be done in one or two cases. For instance at the Custom House contingent charges are audited, first, by the Collector, secondly, by the Board of Revenue, thirdly, by the Civil Paymaster, and fourthly, by the Deputy Auditor and Accountant General. It might be supposed that the Collector of Customs, a highly paid Officer, could be trusted with the disbursement of a few contingent charges of his Office, having the fear of the Deputy Auditor before him, or, at all events, the Board of Revenue itself would, one would think, be sufficient authority for passing these charges, but a charge for a piece of punkah fringe sanctioned by these high Officers is rejected, and cannot be passed until correspondence with the local Government has settled the disputed question as to whether the fringe, costing a few annas, is included in the term punkah, for which expenditure was provided in the Estimate.

Contingent charges audited in some cases four times over.

Departmental Officers should be held responsible.

Reference to Government about punkah fringe.

Delays in making refunds.

173. Some delay is incurred at the Custom House in making Refunds of Duties, it being necessary to get the bills passed for payment by the Civil Paymaster, who cannot in any way check the correctness of the Refund. These payments might be made under the responsibility of the Collector of Customs. In the case of Fines refunded, the present system is also very troublesome. The vouchers are prepared by the Treasury Collector and approved by the Commissioner, they are then sent to the Civil Paymaster, who forwards them to the Agent, who returns them to the Civil Paymaster, and by him they are transmitted to the Collector, who includes the amount supported by the vouchers in his Monthly Account. In many instances, whilst the voucher is on its travels, the sum has actually been paid by the Officer in charge of the Treasury in anticipation, and the amount is held in his Inefficient Balance. Rewards to informers, even for very small amounts, are dealt with in the same manner. The responsibility of passing these payments should be thrown on the local Commissioner.

Inability of the Civil Paymaster to check contingent charges.

174. In the Opium Department, salaries are passed by the Civil Paymaster, contingencies by the Board of Revenue,

EXPENDITURE.

Travelling allowances by the Agent. The contingent bill of the Benares Agent for payments in June 1863 did not receive the sanction of the Board till the November following. Police charges are certified by the Inspector General. This Officer can alone have the means of satisfying himself that the charges are properly incurred. The Civil Paymaster cannot judge of the necessity of contingent charges so well as the Officer having the control of these accounts, and the Deputy Auditor is quite as efficient an Officer of control to see that Rules and Regulations and Government Orders have been complied with. It has been stated that the Police in the North-Western Provinces have been kept out of their pay for months, and these delays have led to the practice in that province of making advances on account of salaries.

Calcutta Collector's contingencies.

175. The Calcutta Abkaree Collector is allowed to pass contingent charges up to Rs. 10 provisionally. These trifling charges are submitted to the Commissioner, whilst permanent charges go before the Revenue Board, but they must all pass to the Civil Paymaster before reaching the real post-audit.

Marine contingencies held in suspense.

176. In the Marine Department it appears that the contingent accounts for 11 months were held in suspense as Inefficient Balance till sent to and passed by the Civil Paymaster, when they were brought to account in one sum, by which means, in all probability an erroneous charge was brought against the Budget Grant of the year.

Civil Paymaster's audit open to reversal.

177. It must be borne in mind that the audit of the Civil Paymaster is by no means final upon points of authority or classification. His decision is occasionally overruled upon post-audit by the Deputy Auditor. For instance a payment on account of land for a Bungalow was passed by the Revenue Commissioner. It was rejected by the Civil Paymaster as being a Public Works charge, and susceptible of audit in that Department, but this decision was overruled by the Deputy Auditor, as, under existing rules, such Public Works charges may be passed up to Rs. 500 on the signature of the Commissioner, and in other cases there are divergencies in sums passed by the Commissioners of Revenue, by the Civil Paymaster, and by the Deputy Auditor General. Charges are frequently debitable to two or more heads, but in no case is this appropriation so made by the Civil Paymaster.

Civil Paymaster's check upon Budget grants defective.

178. The check upon the Budget grants by the Civil Paymaster is also defective, because a large number of payments out of the grants of one Government are paid in other Prov-

inces, and these payments and the adjustments consequent upon them do not come to the knowledge of the Civil Paymaster.

Causes delay.

179. The delay in these processes is considerable. It appeared that a contingent account was sent up to the Commissioner of Revenue for sanction in November. It was returned for explanations on the 1st December, sent back to the Commissioners and passed by them on the 8th December; it was transmitted to the Civil Paymaster on the 15th December, and passed by him on the 11th January; the whole bill being for about Rs. 100.

Delay in passing Burmah Police pay bills.

180. Mr. Sutherland, in his Report on the accounts of British Burmah, shows that although the Police had drawn their pay from September 1863, they had not, on 22nd January 1864, succeeded in getting their pay bills audited by the Civil Paymaster.

Loss of time and labor, and savings small.

181. It is difficult to conceive the loss of time and labor that is expended almost uselessly in passing all these charges through this troublesome process. It seems doubtful whether the saving to Government by the detection of errors which might have escaped the notice of the Department and subsequently of the Deputy Auditor, would equal one week's pay of the Civil Paymaster's Establishment, and in the mean time arrears and confusion are introduced into the accounts.

Opinion of Commissioners to enquire into the Punjab Civil Pay Office.

182. In a Report* dated the 14th May 1864, three Civil Officers who, by their training in the present system, would certainly not be prejudiced against it, give as their opinion that "with regard to efficiency of examination, the Civil Paymaster is not in a position to "satisfy himself as to the propriety of each item of charge, "and must necessarily be so far dependent on the certificate of the countersigning Officer. The Civil Paymaster "can enforce all rules and disallow charges which, under "existing rules, are unauthorised, but he cannot test the "correctness of rates charged in distant districts for labor "for hire, or for articles purchased, neither can he satisfy "himself as to the necessity for all the charges which he is "called upon to audit." They also give it as their opinion that payments are better checked by the Deputy Auditor and Accountant General than by the Civil Paymaster.

Double audit unnecessary.

183. Under the present system, almost all that the Civil Paymaster has done is done over again by the Deputy Auditor and Accountant General, who is not guided by the deci-

* Report on the Office of the Civil Paymaster in Punjab, dated 14th May 1864, and signed by Messrs. McLeod, Probyn, and Clark.

EXPENDITURE.

sions of the Civil Paymaster, and the result in the course of the year is the detection of errors of classification or of computation seldom amounting to more than a few rupees. A large amount of labor and money is wasted upon this double audit. One is sufficient, and of the two, it is evident that the post-audit is the important one to maintain. By the abolition of the Civil Paymaster's audit, a small sum might be lost here and there, but the saving in correspondence alone would much more than compensate for this.

Charges paid in Burmah previous to audit.

Subsequently submitted for approval of Civil Paymaster.

184. In British Burmah charges are paid without pre-audit, and it does not appear that any grave difficulties arise in consequence; but still even in this case they do not escape the Civil Paymaster. The salaries are paid and charged in the accounts as unadjusted; the salary bill is then sent to the Civil Paymaster for audit, and is returned by him to Burmah. The amount is then entered in the Return of "unadjusted Charges adjusted this month," and the Bill is sent back to Calcutta for the audit of the Deputy Auditor General. How much more simple would it be, after the salaries have been paid, at once to include them as final charges in the account submitted for audit to the Deputy Auditor General. The practice in Burmah alluded to will be altered upon the establishment of the new Audit and Account Departments at Rangoon.

Objections raised to abolition of pre-audit.

Objections not borne out in practice.

185. The objection raised against the abolition of pre-audit by the Civil Paymasters is, that so many errors of computation and of rates of allowances, &c., would arise; but this does not appear to be felt in Burmah, and in the Post Office expenditure, where pre-audit is also dispensed with for all salaries and fixed charges, it is asserted by the Compiler of Postal Accounts, an Officer who is very precise in his own records, that there are very few errors in the accounts rendered to him in this manner, and that these chiefly relate to Income Tax deductions, and are easily adjusted. This is the experience of a Department having 200 disbursing Officers combining about 1,000 Offices scattered over all parts of India, the Accounts of which, for the whole of India, are received in Calcutta, and examined within a few weeks after the termination of each month.

Effects of pre-audit upon the record of expenditure.

186. Having shown the labor, the delays, the complications introduced by the system of pre-audit, it may now be useful to trace its effects upon the record of Expenditure as shown in the Accounts.

Pre-audit cannot be the absolute rule.

187. As it is impossible to carry out pre-audit in all cases, it becomes necessary to provide for a record of all unaudited

payments, distinct from that of those which have passed through this formality. This appears to be done in two ways, firstly, by having double columns in the accounts, the one for adjusted charges, the other for unadjusted; and secondly, by having what is called an Inefficient Balance, into which advances and unauthorized charges are placed. Those payments which are found in the unadjusted column are included as expenditure in the Finance Accounts which are laid before Parliament, but are excluded from the General and Territorial Books, which only show the audited expenditure of the year.

Adjusted and unadjusted charges.

Inefficient Balance.

Finance Accounts include unadjusted charges.

General and Territorial Books include only audited charges.

188. To illustrate the extent to which the expenditure as shown in the accounts is affected by this system, it may be well to state the amount of sums which in some of the Departments is thus held in suspense.

Record of expenditure largely affected by this system.

189. In the Treasury of the 24-Pergunnahs, the Inefficient Balance at the date of our enquiry there amounted to Rs. 7,74,000, in a great measure consisting of payments in want of pre-audit formalities. This large expenditure is indefinitely excluded from final record in the Books. At Singapore the Inefficient Balance is Rs. 84,000, of which a portion consists of advances made to Executive Engineers in 1861, but not yet adjusted. In the Accounts of the Calcutta Custom House, there are 8 lakhs of unadjusted items. In the Store Accounts of the Stationery Office for 1862, out of a balance of about 3½ lakhs, nearly 1½ was inefficient. Some of these Balances have lately, however, been considerably reduced. The Inefficient Balance is a receptacle for all doubtful charges, and is a most objectionable arrangement, as it leads to carelessness in passing or adjusting charges which, though paid, may thus for months escape audit.

Inefficient Balance in accounts of 24-Pergunnahs.

Singapore.

Custom House, and Stationery Office.

190. In the whole of the Collector's Treasury Accounts, the totals of the unadjusted columns must be very large, and of the aggregate Book balances in Bengal of Rs. 7,93,72,853, including Dead Stock, no less a sum than Rs. 72,74,685, or about $\frac{1}{11}$th, consists of Inefficient Balance; but this sum is a mere trifle compared with the total amount of the unadjusted columns, which consists of Expenditure included in the Finance Accounts, but excluded, as far as it remains unadjusted, from the General and Territorial Accounts. As the latter, however, do not make their appearance till long after the Finance Accounts have been completed, and have formed the basis for Parliamentary Debates on the finances

Treasury Accounts.

Inefficient Balances nearly three-quarters of a million Sterling.

Total unadjusted charges much more considerable.

EXPENDITURE.

of India, the incorrect results they show is not of so much moment. In Madras, the Inefficient Balances amount, we are told, to 44 lakhs.

Personal accounts in books do not show cash balance.

191. It will be observed that, under this plan, no personal account in the Ledgers will show the actual cash in the hands of the Accountant. The balance includes a quantity of disbursements made probably under sanction, but for some purpose called Inefficient Balance.

Transfer of unadjusted to account of adjusted charges.

192. The system of pre-audit having, as has been shown, thrown a large portion of the Expenditure into the unadjusted column of the Account, it follows that when pre-audit, as it is in these cases erroneously called, has been obtained, it becomes necessary, as has been observed, to prepare a monthly Statement of "Unadjusted Disbursements adjusted this month," and there is also a quarterly Return of sums remaining unadjusted.

Double entries add to labor and increase risk of error.

193. This re-duplication of entries adds much to the labor of the Accounts, and increases the chance of error. In the account of the Benares Opium Agent, the adjustment statement extended over six pages of folio; others may be still more voluminous; indeed, the chief portion of the Expenditure passes into the unadjusted column of the monthly Accounts Current, and as the adjustments are made on a separate Statement, and not in the account itself, the Expenditure remains in the unadjusted column, so that an annual account prepared from the 12 monthly Accounts Current would be entirely incorrect.

Mode of obtaining pre-audit.

194. The process of obtaining the preliminary step of pre-audit is, with a few exceptions that have been alluded to, very much the same throughout the Service. The Department concerned prepares the salary bill or contingent bill, and submits it to the Civil Paymaster. Tradesmen and other claimants have their accounts approved by the Department indebted, and then present them for audit to the Civil Paymaster. These claims are by him made payable at the Government Bank or at a Mofussil Treasury, and the Budget Head to which they are to be charged is entered on each voucher. The bills or claims when presented at the Bank or Treasury are paid and recorded, and a classified account of the receipts or payments that have been made, is furnished daily by the Bank and monthly by the Treasuries.

Civil Paymaster keeps record of grants and expenditure.

195. The Civil Paymaster, in order to exercise a control over the Civil expenditure, has to keep a complete record of the Grants shown in the Imperial Budgets, and of all the

additions, reductions, and transfers affecting them. He keeps Registers showing the authorized Establishments of the public Departments and Collectorates, with deductions for Funds, of Pensions, Allowances, Contingencies, Miscellaneous; and in short a full record of all Expenditure sanctioned by Government. In order to carry out his duties, he has an Establishment of 66 clerks and 18 servants, costing, including his own salary and contingencies, an annual sum of Rs. 94,272. A control and check at a later and more important period is exercised by the Deputy Auditor General, who necessarily keeps a somewhat similar set of records, upon which also a large number of clerks are employed.

Civil Paymaster's Establishment.

Deputy Auditor and Accountant General keeps similar records.

196. We most strongly recommend that this double system of Audit be done away with. By this measure responsibility will be made to fall on those who should bear it, delay and arrears will be greatly reduced, accounts will be simplified, the final audit will be more prompt, and eventually a considerable reduction of expenditure will result. It has already been explained that the Budget Estimates undergo so searching a revision, that, provided the Grants are strictly adhered to, there will not be much risk of extravagance.

Double audit should cease.

197. The authorization of the sanctioned expenditure should rest upon the Officer in charge of the Department concerned, who should be held responsible for the proper keeping of departmental accounts and for the payments he sanctions as being necessary for the public Service, and not in excess of the Budget Grants. The Chief Officer is as well able to judge of the correctness and propriety of the charges of his own Department as the Civil Paymaster can be, and it need not be supposed that Civil Officers in these high positions would willingly pass improper payments, knowing well that the payments they pass will immediately be submitted to the strict scrutiny of the Deputy Auditor and Accountant General. This Officer will exercise an early Audit of the accounts, and see that the payments have been made in accordance with Government orders and rules, and that they are within the Budget Grants.

Authorization of expenditure should rest upon chief of Department.

Sanctioned payments come at once under the strict scrutiny of the Deputy Auditor General.

198. All directions for payments should be issued by the Heads of Departments, being signed by a Secretary or Under Secretary of Government, for the charges that respectively appertain to their Departments, by the Accountant General for the Government of India, or by the Deputy Auditor and Accountant General for their respective Departments, by a Member of the Board of Revenue for Revenue

Authorization of payments.

EXPENDITURE.

charges, by some Official of standing attached to the Law Courts for Law charges, by the Mint Master for Mint charges, by the Postmaster General for Post Office charges, and so for all the several services of Government, and they should be signed as duly examined, and recorded by the Officer charged with keeping the Accounts of the Department. Miscellaneous payments which cannot well be classed under any of the larger public Departments, should be authorized by the Financial Department.

Accountants should be appointed to Offices having numerous payments.

199. Offices having charge of payments, should, where such do not exist, have special Accountants attached to their Establishments for the purpose of keeping the accounts and issuing directions for payment. With regard to the Revenue Board, it has already been shown how necessary it is that the Department should keep its own accounts in place of leaving them to be dealt with by the Deputy Auditor and Accountant General, whose place it is to audit the departmental accounts.

The duty of paying claims upon orders could not be imposed on the Presidency Banks.

200. At the Presidency Towns, where the Government Bank acts as the public Treasury, there would be some difficulty in imposing upon those Establishments the responsibility of undertaking the payment of claims upon orders, as this duty would combine with it the necessity of seeing that the forms of certificate or declaration and receipt, applicable to each case, are in proper order.

An Officer attached to the Office of the Deputy Auditor and Accountant General should pass orders payable at the Bank.

201. It would be found more convenient to attach an Officer, either to the Financial Department, or to the Deputy Auditor and Accountant General's Office, whose duty it would be to pass all the orders payable at the Presidency Treasury. He would see that the documents are all in order, and then having signed his name to the claim as examined and correct, he would retain the document and issue a cheque upon the Bank signed as entered by an Assistant. Salaries, pensions, and permanent allowances would be paid upon Establishment Books, or permanent Orders, where the particulars would be fully recorded, and the monthly payments would be marked off in those books or Orders.

A single set of Books and Records would serve him and the Account Office.

Examiner should owe direct allegiance to the Financial Department.

202. This Officer, who might be called Examiner of Claims, would most conveniently be attached to the Account Office, because in that case one set of records would suffice for both himself and the Audit Department. The Examiner of Claims should, in order to make the check of the Deputy Auditor General more complete, be a Financial Officer owing

direct allegiance to the Financial Department. His salary should be moderate, as his duties and responsibilities would not be considerable.

Bank Account.

203. At present there is only one general account at the Bank of Bengal, out of which claims to any amount passed by the Civil Paymaster are paid. Under present circumstances, although there is no limit to the amount which the Civil Paymaster might pass for payment out of this account, a fraudulent issue need scarcely be apprehended, but when the power of drawing upon the Bank is placed in the hands of a more subordinate Officer, such as the Examiner of Claims, it becomes important to place a limit to his control over large funds.

Amount to be drawn upon should be limited.

Drawing account should be fed daily from General Account.

204. The system in force at the Paymaster General's Office at home might usefully be followed here. There would be a drawing account at the Bank which would be fed daily, or as often as necessary, from the general account, upon Writes Off issued by the Deputy Auditor and Accountant General. Beyond these Writes Off, no payments on account of the Civil Services of the Presidency should be made, except through the Examiner, whose duty it would be simply to pass such duly authorized claims as come before him for payment. He would have no knowledge of the state of his account at the Bank, which would be entirely regulated by the Deputy Auditor and Accountant General. Payments of trifling amount, say up to Rs. 50 or 100, should be paid in Cash out of a small fixed Imprest in the hands of the Examiner to be replenished by a Cheque drawn at the close of each day for the amount of the Cash issues during the day.

Examiner would be in ignorance as to balance at his credit.

Payments would be passed to and checked by Deputy Auditor and Accountant General.

205. The vouchers as paid would, at intervals of one or two hours, be handed over to the Audit Branch with a slip of paper showing the total amount of payments of the day up to such an hour as shown by the Examiner's Register of Cheques issued and of cash paid. The amount would at once be checked and reported to the Deputy Auditor and Accountant General, who would then see by the progress of the payments whether the drawing account at the Bank was in need of a further supply of funds.

Drawing Account would be checked by the Bank Pass Book.

206. The Bank would keep a Pass Book in which the cheques would be entered day by day, and this Pass Book would on each morning be transmitted with the cheques paid to the Deputy Auditor and Accountant General, who would compare it with the amount of payments passed by the Examiner, and agree the Balance by taking into account the amount of outstanding cheques.

EXPENDITURE.

Security against fraud.

207. In this manner the danger of fraud would be reduced to a minimum. The Examiner could not attempt to draw unduly upon the Bank account, as he is kept in ignorance as to the amount at his credit. The vouchers he passes leave his hands the same day for audit and account, and his drawing account is checked daily with the Bank by an independent Officer.

Registry of Orders for payment.

208. The departmental authorities for payments should be addressed to the Deputy Auditor and Accountant General, and should be registered by him before they reach the hands of the Examiner of Claims, so that after payment comparison will be made with the original entry, and it will be marked off as paid. The several Departments would be furnished with a Monthly List of sums received and Payments made on their account.

Claimants to apply to Examiner.

209. Tradesmen and others having demands would, when their claims had been passed for payment, be directed to apply to the Examiner of Claims.

Payable orders should be either special or permanent.

210. The orders for payments should be on printed forms, leaving blank spaces to be filled up with the particulars of the claim, and at the top the Budget Head and sub-head should be distinctly written or printed, and at the foot there would be the form of Receipt for the claimant to sign.

Mode of issuing orders.

All orders for special charges will be paid by the Examiner of Claims in the manner already described, but in the case of payments which recur periodically, such as Salaries, Allowances, Pensions, &c., "Permanent payable orders" would be prepared, describing the Service, and giving the name of the claimant, the gross amount payable, the deductions and the net amount payable, and such certificate, declaration, or receipt as may be required before payment is made, should also be described on the document.

Mode of paying orders.

211. These Permanent Orders would be issued in counterparts, and one copy would be delivered to the claimant, the other would be retained by the Examiner of Claims. At each periodical payment, the claimant would produce his order, the Examiner would compare it with his counterpart, see that the certificate or declaration is in order, and that the form of receipt at the foot of such certificate or declaration is duly signed.

Orders recalled for cancellation or correction.

212. The Examiner of Claims would then pay the claimant and endorse the payment on the back of each counterpart, returning to the claimant his copy. These orders would remain in force until recalled for correction or cancellation.

System answers well in England.

This mode of payment has been in use for many years in England, and has met with complete success. A

specimen of the English form is attached to the Report, and could easily be adapted to suit the requirements of the Indian Services.

Payments in the Mofussil.

213. A similar course would be adopted with regard to Mofussil Treasuries. On the Departmental order reaching the Deputy Auditor and Accountant General, he would direct a special or a permanent order, as the case might be, to be prepared and forwarded to the Officer in charge of the Treasury, who would pay upon it in the same manner as does the Examiner of Claims at the Presidency. These orders would be signed by the Examiner and be countersigned by the Deputy Auditor and Accountant General. The Treasury Officer would not be troubled about any question of adjustment or pre-audit. He would only have to look to the signature and countersignature of the order, and see that the prescribed form and receipt are correct, and would then pay and charge the amount in his account.

Treasury Officer would pay as order directs.

Contingent charges to be passed by local Officers.

214. With contingent charges, travelling allowances, and other small local payments which have to be made in the Mofussil, Commissioners of Revenue, Judges, Opium Agents, &c., would be authorized by their respective Departments at the Presidency to pass these charges for payment. The Bills passed by these Officers should also bear the signature of a second Officer, and the Treasury would be kept informed of the names of the Officers entitled to sign and countersign the orders. The Deputy Auditor and Accountant General would instruct such Treasury as to the monthly limit up to which each Officer is entitled to pass payments. It would also be very desirable that the rules regarding Leave, Absentee Allowances, and Travelling Allowances should be simplified, so that there would be less room for error in directing payment on account of these charges. It is essentially necessary that a simple code, applicable to all Departments, should be prepared and promulgated.

Rules regarding allowances, &c., to be simplified.

Stationery charged in Contingent Bills.

215. In regard to Stationery, there appears to be a great deal of unnecessary labor in "pre-auditing," as it is termed, the claims for Contingent Bills by the Superintendent of Stationery at Calcutta. These Bills principally consist of petty articles of country Stationery, and the ingredients for making paste and ink. The course now pursued with respect to the admission of these claims might be much simplified. We would suggest that the charges should

ACCOUNTS.

be included in the Contingent Bill of the Department or Officer concerned, and should, on approval by the Commissioner, Judge, or other Chief of a Department, be paid by the Collector as a final charge. The Deputy Auditor and Accountant General, on receipt of the Collector's Accounts and Vouchers, would see that the charges are fair and reasonable, and that the articles and quantities are within those admitted under the Rules of the Service. If they are in excess of these, he would refer the Bill to the Superintendent of Stationery, and on receipt of the reply would transmit to the Collector such instructions as may appear to him to be required for future guidance.

216. Having thus traced the Revenue and Receipts into the Treasuries, and the Expenditure out of them, we will now consider the mode of recording these transactions.

ACCOUNTS.

Sub-accounts to be simple Cash Accounts.

217. The Tehseeldarees or Sub-Treasuries are principally employed in the collection of Revenue, and it is desirable that the duty of making payments should, as far as can conveniently be managed, be restricted to the Head Treasury. The Accounts should be of the most simple kind, consisting of a cash account showing the daily receipts of Revenue under the several Heads, an unclassified consecutive list of such payments as are of necessity made at Tehseeldarees, and the daily Balance in hand. This account should be sent daily, or at short intervals, to the Head Office, where it should be incorporated with the general account.

Should be incorporated daily with accounts of head Office.

Accounts of head Treasury should be simplified.

218. The accounts of the Head Treasuries should also be much simplified. At present a classified account is transmitted monthly to the Deputy Auditor and Accountant General, in which every payment is ranged under its proper Budget head. It is prepared on a printed form, which contains every separate head which is shown in the Civil Estimates, as well as all the different heads for which adjustments may be required. This monthly account consists of 32 closely printed folio pages, and is supplemented with a number of Statements and Returns in the shape of Appendices.

Present Classified Account unnecessarily voluminous.

219. It sometimes happens that this voluminous document serves as a record for not more than 30 vouchers, the whole of which might have been conveniently shown on one moderately sized sheet of paper. Even where the vouchers are more numerous, and in some cases there are from 300 to 400, the accounts display a large amount of blank form.

Occasionally a schedule with 30 sub-vouchers is entered as 30, and not as 1 voucher. A Burmah Treasury Account with only 104 vouchers consisted of 32 pages, and Appendices numbered for No. 1 to No. 15 for Receipts and A to Q for payments.

Causes delay and admits of improper adjustments.

220. But there is a much stronger objection than this against classified Treasury Accounts. This is that its preparation cannot, on account of the classification, be commenced until after the expiration of the month, and thus causes delay in its transmission and opens the door to improper adjustments of charges, which a daily record of each transaction as it occurs would prevent.

Unclassified Cash Accounts to be introduced.

221. The introduction of simple Unclassified Cash Accounts would be the best remedy for these inconveniences, and may render possible a reduction in the staff of Clerks employed in account-keeping at the Treasuries. It would still be necessary to keep Registers of the Assessment and Collection of Land Revenue, and other sources of Revenue, of Transfer Receipts, and of Supply and other Bills, of Deposits received and repaid, and of Local Funds, and some few other records, but the actual Accounts should be as simple as possible.

Some classes of Receipts would have separate Registers.

222. Revenue Receipts under the several Heads, Deposits received and paid, Transfer Receipts, Supply Bills, &c., would be recorded in separate Registers, and the daily totals of these should be entered day by day on the Debtor side of the Cash Book, and at the close of the month an abstract of the monthly totals of these should be taken from the Registers and entered at the foot. Miscellaneous Receipts would be recorded as they occur.

Payments to be entered in the order in which they are made.

223. Payments should be entered consecutively day by day, in the order in which they are made, and the classification of these would be left to the Central Account Office. The only exceptions would be payments on account of Deposits returned, of Transfer Receipts and of Supply and other Bills paid, the number of which is considerable. These might, as in the case of the Revenue Receipts, be entered in daily totals from the Registers, and the monthly totals of these might also be shown in abstract as on the Debtor side.

Accounts to be kept up day by day.

224. In this manner the Office Cash Book, and the bi-monthly List of Disbursements to be transmitted on the 10th and last day of each month to the Deputy Auditor and Accountant General could both be kept up day by day. The monthly Cash Account could thus be closed for

ACCOUNTS.

Appendices Nos. 6, 7, and 8.

transmission by post immediately after the end of each month. Specimen forms of the Cash Book, of the List of Disbursements, and of the Monthly Cash Account, with its schedules will be found in the Appendix.

Remittances to other Treasuries.

225. It should not be absolutely the rule that each Tehsildar should pay over to the Treasury under which he is placed the total amount of his receipts. It may be more convenient that he should remit to some other neighbouring Treasury a portion, or the whole of his available Balance. If desirable, he should be allowed to do this, obtaining a Receipt for the Remittance which would form a Voucher to his Accounts.

Sub-Treasury Accounts to be incorporated in General Account.

226. The Receipts and Payments of the Sub-Treasuries would be recorded in the general account day by day as the accounts come in, and the name of the Treasury would be inserted in the column devoted to that purpose. The Balance at the close of each month should show separately in an inner column the amount of cash at the Head Treasury and at each of the Sub-Treasuries, and the total carried out to balance the account would show the total cash Balance of the District. Transfers of cash between the Head Treasury and the Sub-Treasuries would not appear in the Cash Account.

Statement of daily Cash transactions.

Appendix No. 9.

227. In those Districts where there are Sub-Treasuries, there would also be a Statement of daily Cash Transactions in a tabulated form with a Debtor and Creditor column for the Head Office and for each subordinate Office, in which would be shown the Balances, the total daily Receipts and Payments, and such transfers of cash between the Offices of the District as may occur. This Statement would allow the Balance held at each Treasury or Sub-Treasury to be struck on any day of the month.

Schedules to accompany accounts.

228. In those cases where the daily Payments are entered in the account from Registers, it will be necessary to furnish separate Schedules in support of the amount carried to the Cash Account, which would in fact be copies of the entries in the several Registers for the month. These Schedules can also be kept up day by day. The vouchers to accompany the account would consist of the documents upon which payment had been made, such as orders for payment, with the receipt of the claimant attached, bills paid, transfer receipts paid, &c.

Revenue Registers.

229. The Revenue Registers show the amount assessed, the instalments payable, the amount paid, and the arrears outstanding.

230. If a special Accountant be appointed to the Revenue Board, Returns of the Demands, Receipts, and Arrears of the several instalments would be sent to that Office, and the Deputy Auditor and Accountant General would only deal with actual Receipts, without reference to Arrears. This would greatly relieve the Accounts where they are at present kept under previous years, past year, current year, and future years, and especially under the Head of Income Tax, which under the present system may have to be recorded, as has been explained (para. 99) under a number of different items.

Detail should be dealt with by Revenue Department.

231. The Record of Transfer Receipts and Supply Bills merely requires simple Registers showing the particulars of the Issues and Payments. With Deposit Registers, there is more difficulty, as the re-payments of sums paid in are frequently made in a number of instalments.

Registers of Transfer Receipts, Supply Bills, and Deposits.

232. In some cases Registers are used which show in the first column the amount deposited and the names of the party depositing and nature of the Deposit—this is followed by twelve monthly columns for such re-payments as may take place during the year. As, however, many are repaid in single sums, so that eleven columns out of the twelve are unused, and others are repaid in two or three instalments, there is a considerable waste of space, and as these transactions are very numerous, it might easily happen that repayments might be posted on the wrong lines, and serious errors might result. A number of Deposits may also be made by the same individual, but being posted in this consecutive Register, his transactions are nowhere brought together. The plan of posting deposits into a personal Ledger seems preferable.

Form of Register.

233. The Deposit Registers require much attention on the part of the Chief Officer of the Department, for there is great opening for fraud from false claimants, and as the Clerks of the Office can easily ascertain the particulars of Deposits which remain for a long time unclaimed, there arises a great temptation to them to make an improper use of their knowledge. The rule is that both the Accountant and the Treasurer shall satisfy themselves as to the identity of the proper claimant, and besides recording the Repayment in the Register, the Treasurer notes the amount of Repayment on the original certificate which had been granted to the Depositor.

Precautions to be taken against fraudulent repayments.

234. In some cases an Annual Deposit Balance Account is prepared and agreed, as far as possible, with Depositors before being sent to the Deputy Auditor and Accountant

Arrears in posting and adjustments to be avoided.

ACCOUNTS.

General. In other cases the entry of transactions is several months in arrear, and the Registers have not been adjusted for years. This latter state of things is sure to lead to error and even to fraud, and to increased labor at a future period.

Registers kept in the Vernacular.

235. The Deposit Receipt and Payment Registers are kept in the vernacular. As it is very important that these should be vigilantly watched, this arrangement is very objectionable, and orders should be given that these Registers should everywhere be kept in the English language.

Land Revenue carried to Deposit Account.

236. It was the practice to carry Receipts paid in advance on account of Land Revenue to the Deposit Account in the Books to be held there until due, then to be transferred from Deposits to Revenue. This complication has been ordered to be discontinued. The Receipts of the year become the Revenue of the year, and no portion of this should be locked up in a suspense account by passing a series of useless entries through the books. These sums, though entered as Deposits in the regular books, were in the Finance Account treated as Revenue, thus producing another cause of divergence between the two.

Deposit Accounts not always examined.

237. The Treasuries and most Accountants send to the Deputy Auditor and Accountant General for examination monthly Statements of Receipts, Payments, and Balances on account of Deposits, but there are some exceptions. The Opium Agents render accounts of these, but they are not submitted to examination.

Deposit Account of Small Cause Court.

238. The Small Cause Court sends a monthly account of Deposits, but this account is always three months in arrears, and excludes all transactions which during this time have been settled by the Receipt and Repayment coming both within the limit of the three months. This, no doubt, greatly shortens the account to be rendered, and although the check of the post-audit may to some slight extent be weakened, the saving of labor is so great as to be worth the risk.

Check Registers closed annually.

239. The Deputy Auditor and Accountant General closes his Check Registers annually, and adjusts them with the Collector's Accounts, so far as they are not in arrear.

Revenue Deposits.

What are termed "Revenue deposits" are not deposits of Revenue; they are deposits received by Revenue Officers, and include receipts held in deposit for various purposes, such as Securities, Money in dispute, Rents for zemindary holdings paid by ryots under a decree of the Court for the sake of security against a second demand by the Zemindar, &c. In the latter cases the Zemindar leaves the amount in deposit

until the next Land Revenue instalment is due, and then transfers it to the Collector as Land Revenue.

Number of Deposits encumber the Accounts.

240. The number of deposits with which the public Accounts are encumbered is very large, and a considerable amount of labor is expended in keeping up exact records of deposits, of which a large proportion are for only a few annas in amount, and are paid into Treasuries in consequence of some trifling legal dispute. In one account, that of Midnapore, the deposit receipts averaged nearly 200 per month.

Fees should be imposed on private Deposits.

241. This system of using the public Treasuries to this extent should be checked by the imposition of a scale of fees to be paid on these transactions, sufficiently high to compensate Government for the charge of keeping and checking these accounts.

Small balances carried on year after year.

242. It often happens that, in making repayments, some trifling balances remain, and these are carried on year after year without the chance of their being cleared from the books. On the first page of the Deputy Auditor and Accountant General's Deposit Register, there were eighteen balances of sums under one anna, which had been continually brought forward in this manner from Register to Register. These trifling sums, if not claimed within twelve months from the date of their deposit, should be written off to Miscellaneous Receipts.

Unclaimed Deposits.

243. Besides these small balances, there are a large number of Deposits which remain unclaimed, and most probably never will be claimed. In one of the Deposit Accounts referred to, there were sums which remained unclaimed since 1847. Of these it appeared that the earliest that, during the last few years, had been reclaimed was one which had been deposited as late as December 1860, and was repaid in June 1862. No claim had been made upon those of earlier date. The practice at one time was to pay over to the Government Treasury such sums as had been in deposit unclaimed for seven years, but the Court of Directors in the year 1837 prohibited this transfer till after the expiration of twenty years.

Were retained on Books for 7 years.

Court of Directors increased term to 20 years.

Books uselessly encumbered.

244. This order appears to have been an injudicious one, for the consequence is that the Books are burdened with a number of sums which will probably never be claimed, and deposit balances are retained in the Treasuries to meet imaginary claims in place of being treated as Revenue, and used for the benefit of the State. On the 30th April 1863 the balance on the Bengal Deposit Account was Rs. 1,10,54,090.

ACCOUNTS

Unclaimed Deposits of 7 years' standing should be transferred to Revenue.

This would not prevent payment of just claims.

245. The order of the Court of Directors should be rescinded, and all deposits unclaimed for seven years should be transferred to the Revenue Account under Miscellaneous Receipts. This would not prevent the payment of any claim which might be substantiated after such deposit had been paid over, for it would always be open to Government, on the case being represented to them, to order the repayment to be made out of the general balance of unclaimed deposits. Sums under one Rupee should be transferred to Revenue at the end of twelve months.

Deposits of Government Paper.

246. Amongst the deposits, there is a large amount of Government Paper which has been deposited by Treasurers, Contractors, and others as security. At the Treasury at Alipore alone there were at the time of our enquiry no less than six lakhs of Government Paper in deposit. These securities are in many instances preserved in the Treasury chests, but, except in cases where they are deposited for only a brief period, it would be desirable that these documents should be transferred to Head Quarters, where the custody of them would be more secure, and the Interest on them more conveniently payable. We are induced to make this recommendation the more readily as the fact came to our knowledge that the securities that should be held by the Collector at Nagpore had not been endorsed to that Officer, and that they still remained in the possession of the Treasurer at that place.

Should be held at head quarters.

Or be converted into Book Debt.

247. It might also be worthy of consideration whether it would not be still more secure and more convenient, where sums are likely to remain in deposit for long periods, to cancel, with the consent of the owners, the Promissory Notes, making the deposit a Book Debt, subject to the issue of fresh notes on repayment of the deposit. The objection raised to this course is that by cancelling the documents and at a later date re-issuing new ones, the Government would be taking upon itself the risk of some of the documents or of the endorsements having been forgeries. The issue by Government of a new document would clear the holder from any defect in the original document, whilst the Government would still be liable for having accepted the forgery. Still it appears that, under the present practice, any holder can demand new notes for old ones on payment of a small fee.

Risk to Government.

Accounts kept in the vernacular.

248. The intricacies of account-keeping at the Treasuries are considerably increased by the number of documents that are written in the vernacular, and the difficulty of obtaining Native Treasurers and Clerks able to keep accounts in the English language. It is worthy of note, as showing the class

from which these Native Officers are taken, that some Treasurers, not receiving higher salaries than Rs. 80 per month, deposit securities consisting of Government Paper and Title Deeds to the amount of Rs. 50,000.

Sometimes in three languages.

249. At Simla, and at many other stations, the cash transactions are entered three times over, once in Persian, once in Hindee, and once in English. It has been affirmed that this repetition of cash entries acts as a check upon the correctness of the accounts; but the same labor devoted to a more complete set of accounts with proper checks in one language, that is, in English, would be more to be depended on.

English Accounts to be preferred.

Peculiarities of vernacular accounts.

250. Some of the vernacular accounts are kept in a way that must render accuracy and a satisfactory mode of check, a matter of great difficulty, for the Treasurer's accounts are kept in a very peculiar manner. In the money column the amount of Rupees is entered not in figures, but in symbols called Rukkum which have much the appearance of words, whilst the annas and pies are shown in Arabic figures. The Treasurer certainly arrives at a total, but the audit of his accounts would puzzle any one not well versed in this mode of addition. At Agra and in the North-Western Provinces generally the Tehsildar's accounts are kept in Ordoo. These are doubly translated, first, into Hindee for the Treasury Branch, and secondly, into English for the General Books.

Account keeping in English should be encouraged.

251. Every effort should be made to restrict account-keeping to the English language, and even where the English language cannot be used, it would be easy to teach the use of English figures as has been found to be practicable in the Madras Presidency. Clerks competent to keep accounts in English should be paid higher salaries than those who only understand the vernacular, and promotion should only be given to those who show aptitude in making themselves acquainted with the English system of accounts.

Vernacular vouchers the ground-work of the accounts.

252. Receipts and vouchers are the foundation of accounts, and these are almost universally written documents in the vernacular language. The original entries of these documents which are the ground-work of the accounts have to be entrusted entirely to the Native Clerks, and here at the commencement the greatest power of fraud exists.

Printed forms might be used, having vernacular and English translations.

253. It would not be difficult to divide these vouchers into classes, and adapt to them certain sets of printed forms to be used on all occasions. These might be printed in two

parts; on the left side of the page in vernacular, on the right side in English, blanks being left in each for the filling in of such particulars as would vary in each case.

These could be recorded direct into the English accounts.

254. By this means the examination of these documents would be facilitated, and they could be entered direct into the English accounts without translation or passing them through a vernacular branch. Uniformity and order would also be established, with a great saving of time, in the examination of vouchers.

Use of printed forms in England greatly facilitates examination and record.

255. The number of vouchers examined, passed, and paid by the Paymaster General's Office in London, is frequently more than 20,000 in number, and about ten millions Sterling in amount, during the busiest month of the quarter, and this with a small Establishment of forty-five Clerks would be quite impossible, were it not that the use of printed forms leaves nothing to be examined beyond the correct filling up of the blank spaces. Were it necessary to read through written documents, not one-tenth the number could be passed, and many of these would contain errors undetected, or would be rejected to the great inconvenience of the claimants. Except Bills of Exchange, not one in 10,000 is otherwise than on a printed form, and no difficulty is found in insisting upon the use of them.

Written documents in vernacular should, in the first instance, be translated into English.

256. Where, however, this cannot be done, for in India the carrying out of this arrangement would be more difficult than in England, the vernacular written documents should in all cases be in the first instance translated into English, so that the entry in the English accounts may be made direct from the original document, and not, as is often the case, from the vernacular accounts.

Monthly accounts posted from vernacular.

257. In some Treasuries the monthly accounts are posted direct from the vernacular Ledger, the examination as to the correctness of which is either difficult or impossible to the Officer in charge of the Treasury.

Entries made from dictation.

258. There are also cases where the Clerk enters from the dictation of the Accountant, and the consequent errors in the entries lead to disputes as to whether the fault lay in the reading out or in the entry of what was read out. These practices should at once cease. The English entries should be made from the documents without the intervention of vernacular books, or of persons to read out.

English entries should be from the documents.

Mode of conducting Treasury business.

259. The practice in force in conducting the business of the Treasuries varies considerably, but the following is the usual course.

Payments to the Treasury.

260. When payment has to be made to the Treasury, the applicant prepares a Statement in duplicate, and presents it to the Accountant. One copy is retained as a voucher, the other is signed by the Accountant and by the Treasurer, who, on receipt of the money, returns the signed document as a receipt to the payer. If the amount is above Rs. 500, the Collector also signs the receipt. These receipts are entered into Registers for the various Heads of Service, and from these into the vernacular Ledgers. A similar course is pursued with regard to payments, but every payment is checked by the Officer in charge of the Treasury.

Payments from the Treasury.

Accounts kept by the Accountant.

261. The Accountant keeps accounts of all Receipts and Payments as well as the Treasurer, and the Cash Balance is checked by one Officer against the other, but transfers are solely dealt with by the Accountant, under the responsibility of the Officer in charge of the Treasury.

Amount of coin kept in the Treasury chests.

262. The Treasurer is allowed to keep a few thousand Rupees in his own chest, but the amount varies according to the importance of the Treasury. The chief portion of the balance is kept under two keys, of which one is held by the Treasurer, the other by the Collector, and a periodical inspection of the Balance is made. Some of the bags of coin are checked by taking out a handful of Rupees, the remainder is counted by a Baboo, and the odd Rupees, the number of which is unknown to the counter, should make up the total amount that should be contained in the bag. On 1st April at Alipore, the Treasury chests contained five and a half lakhs, but this was an unusually large amount, as it was only two days after the principal payments on account of Revenue had been made. In some Treasuries it appears that the Balance is verified only by a general inspection, and the money itself is not counted.

Preparation of Accounts.

263. The Accounts are prepared for the Commissioner monthly, and for the Board of Revenue quarterly, and a Monthly Account Current is furnished to the Deputy Auditor and Accountant General.

Want of comparison between accounts.

264. There appears occasionally to be a want of due care in comparing the Abkarree Deputy Collector's Return of Receipts with the Treasury Accounts, so that a fraud might remain undetected for a considerable time. An annual Statement of Income Tax is sent to the Revenue Board, but no comparison is made by the Board between this Statement and the account of actual Receipts rendered to them by the Account Department, nor are the Receipts, as shown

ACCOUNTS

in the Income Tax Books, always agreed with the debit in the Account Current.

Commissioner has general superintendence.

265. The Commissioner has the general superintendence over the business and accounts of the Collectorates within his Division, but when it is found that the Collector himself has some difficulty in arriving at an intimate acquaintance with the Books and system of Account-keeping in his own Office, it is scarcely to be expected that the Commissioner can have a complete knowledge of the state of the accounts of his Division. For this reason it is important that the Treasury Accounts should be as simple as possible, and be freed from all detailed classification that could equally well be worked up elsewhere, and all Statements and Returns that are not essential should be dispensed with.

Cannot have a complete knowledge of the accounts of the Division.

Accounts should be simple, and needless Returns dispensed with.

Books now kept at Treasuries.

266. The following is a list of Books kept and of Returns and Statements prepared at the Treasury :—

Books now kept at Treasuries.

1. Register of Receipts.
2. „ of Orders for payment.
3. Cash Book.
4. Journal.
5. Ledger.
6. Accountant's Daily Balance Sheet.
7. Detailed Statement of Unadjusted Disbursements.
8. „ „ of miscellaneous advances.
9. Register of Deposit Receipts.
10. „ of „ repayments.
11. „ of Bills issued.
12. „ of „ discharged.
13. Zemindar's account.
14. Treasurer's Register of Receipts and Payments.
15. „ Daily Balance Sheet.
16. Land Revenue Roll.
17. Registers of Demands under several Heads of Revenue.
18. Register of Payments into Treasury under ditto.
19. Deposit Ledger.
20. Establishment Book.
21. Letter Book.

List of Returns and Statements prepared.

Returns prepared at Treasuries.

1. Detail of Income Tax recovered.
2. Cash Recoveries on Unadjusted Payments.
3. Plus and Minus Memo. of Balances of Receipts and Payments on account of Miscellaneous Funds and Deposits.
4. Unadjusted, adjusted this month.
5. Memo. of Promissory Notes deposited as security.
6. Fines imposed and realized, Collectors.
7. Ditto ditto ditto, Magistrate.
8. Ditto ditto ditto, Remitted.
9. Detail of Unadjusted Charges.
10. Discount on Stamps.
11. Detail of Civil Service and Privilege Remittances drawn and discharged (one for each of the eight Governments or Administrations).
12. Local Remittances adjusted by Bills on other Governments.
13. Cash Balance Report, monthly and bi-monthly.
14. Statement of Assets and Liabilities.
15. Estimate of probable Receipts and Disbursements.
16. Monthly Cash Account.
17. Budget Estimates.
18. Monthly Abstract Statement of Receipts and Disbursements.
19. Register of Deposits of more than 3 years and less than 20 years transferred to one number.
20. Comparative Statement of Revenue Deposits.
21. Register of unclaimed Deposits of 20 years standing transferred to credit of Government.

22 to 32. Returns concerning Land Revenue.

33 to 35. Returns relating to Abkaree Revenue.

267. The majority of these can either be dispensed with, or can be more conveniently kept or prepared at the Central Office, or at the Revenue Board.

Books which are necessary at Treasuries.

268. The books that appear to be required are the following, viz. :—

1.—Land Revenue Roll.

2.—Registers of Demands under the several Heads of Revenue.

ACCOUNTS.

3.—Registers of payments into the Treasury under the several Heads of Revenue.

4.—Register for Deposits received.

5.—Ditto for ditto paid.

6.—Deposit Ledger.

7.—Register of Bills and Transfer Receipts issued.

8.—Ditto of ditto ditto paid.

9.—Cash Book.

10.—Statement of daily Transactions.

11.—Register of Orders payable.

12.—Ditto of Miscellaneous Receipts.

13.—Establishment Book for Salaries and fixed charges.

14.—Letter Book.

Returns which should be prepared at Treasuries for Revenue Board.

269. A large number of the Returns and Statements to be rendered by the Treasury would consist of—

Some Returns might be prepared at the Central Office.

270. Statements of Arrears of Revenue uncollected, with explanatory remarks as to the cause of arrear, and other Statements which more properly belong to the Revenue Board, than to the Deputy Auditor and Accountant General, and several of the others could more readily be prepared at the Central Office of Account.

Returns to be prepared at Treasuries for the account Department.

271. Those which should continue to be furnished by the Treasuries to the Account Office appear to be—

1.—Monthly Cash Account.

2.—Memorandum of Securities deposited.

3.—Return of Stamps.

4.—Budget Estimate Return.

5.—Estimate of probable Receipts and Disbursements.

Remainder might be dispensed with.

272. The remainder might either be dropped or be only prepared when specially called for.

Mode of collecting Miscellaneous Receipts.

273. The mode to be adopted with regard to Miscellaneous Receipts should be as follows. A Demand Note should be issued, either by the Treasury or by the Department making the claim, against the party from whom the money is due, and when the money is paid into the Treasury, the Demand Note should be produced to the Examining Clerk who would mark it off in the Register, sign and pass the Note to the Treasurer, who would receive the money and retain the Note to form a voucher

to his daily Return of Receipts, which at the close of the day would be sent to the Accountant for record.

Mode of making Payments.

274. Payments would be dealt with in the same manner being passed after signature by the Collector to the Treasurer for payment, and from him to the Accountant for record. The sums passed would be read off with the Accountant and the balance of cash would be agreed by the Treasurer with the Accountant daily.

Orders payable.

275. The payments would be made as has been previously explained at paras. 213 and 215 upon either special or permanent orders transmitted from the Office of the Deputy Auditor and Accountant General, or in the case of contingencies, allowances, and local payments, upon orders signed by the Revenue Commissioner, the Judge, the Inspector General of Police, the Magistrate or other Officer concerned, and also signed as examined by some subordinate Officer charged with the record in each Department of this class of Expenditure.

Payment to be suspended in cases of death, promotion, &c.

276. Payments would continue to be made on the Permanent Orders so long as the salaries or allowances of the claimants or of classes of claimants continue the same. In case of death, promotion, or removal of a gazetted Officer in receipt of salary or allowance, or of any change in the rate of pay of a class of claimants, payment would be suspended until a fresh order had been received, through the Deputy Auditor and Accountant General.

Vouchers after payment should be marked off in the Books.

277. The vouchers for Receipts and Payments after entry in the Registers or in the Cash Book, should be marked off in the Registers of Demands, or of Orders payable. On receipt of the Returns of Cash Receipts and Payments from the out-stations, these should be incorporated in the Registers and Cash accounts, and the Statement of daily Cash Transactions would be made up. If any of the subordinate Treasuries are at a distance, so that their Returns do not arrive in time to be included in the accounts of the day, the transactions of these Treasuries should be brought into the Books on the day on which the sub-accounts reach the Head Treasury, so that no delay shall arise in keeping up and closing the monthly account, and transmitting it to the Deputy Auditor and Accountant General. It may be necessary in the last month of the financial year to delay the account for a day or two, so that all the transactions of the financial year may, as far as possible, be included.

Accounts of subordinate Treasuries.

Responsibility of exceeding grants to rest upon Officer issuing order.

278. In passing the orders for payment, the Officer in charge of the Treasury will be guided by the directions of the

ACCOUNTS.

Officers authorized to issue orders upon him, and in case the sanctioned Grant is exceeded without special authority of Government, the responsibility of the over-issue must be borne by the Officer issuing the order. It would, however, be open to the Treasury Officer, should he have reason to question the correctness of any order for payment, to report the matter to the Deputy Auditor and Accountant General for instructions, and this Officer would take such action in the matter as might be requisite.

Collector may report to Deputy Auditor and Accountant General.

Local payments would be passed by local Officers.

279. The payments to be passed by local Officers on the spot would consist chiefly of Travelling and Contingent charges and other payments of small amount. The arrangement under which local Officers would be allowed to pass these charges on their own responsibility would not entail much additional risk, for a Deputy Auditor and Accountant General of considerable experience stated it as a fact that he could not recollect a case in which the claim for a contingent charge approved by a Magistrate, Judge, or Commissioner had been finally disallowed. All large payments would be made upon the Central Departmental orders, and all these payments would, within a few days of their being made, pass under the scrutiny of the Deputy Auditor and Accountant General, who would thus be able at once to detect any excessive or improper payment.

Large payments would be ordered by heads of Departments.

All payments to pass under early scrutiny.

Transmission of the monthly Account Cash.

280. The monthly Cash Account would be transmitted to the Deputy Auditor and Accountant General immediately after the close of the month, but on the 10th of each month, it would be desirable that a list of Payments and the vouchers appertaining should be sent as an instalment, so that the examination of the Treasury transactions, which chiefly occur in the early part of the month, might be partially completed before the final Account Current arrives, and there would then only remain the receipts and the balance of the payments to be examined before passing the account.

To be sent in instalments.

Payments by Letters of Credit.

281. Besides the ordinary payments above referred to, there are certain classes of payments of large and uncertain amount which are dealt with differently. Of this kind are payments to Public Works Officers, Opium Agents, &c. These are dealt with by the issue of Letters of Credit upon the Treasuries for fixed sums in favor of the Officers charged with the disbursements.

Letters of Credit should not be cancelled monthly.

282. It has been the practice to issue these Letters of Credit at the commencement, and to cancel the balance undrawn at the close of the month. This causes a useless number of entries in the books of both the Departments concerned,

and occasionally puts the disburser to inconvenience in consequence of the non-arrival of the new Letter of Credit after the old one has ceased to be available, and instances have occurred where cheques, issued in payment of sums due, have been rejected in consequence of the new credit having been accidentally delayed, whilst the balance at the close of the previous month had been transferred.

Entire amount should be placed to credit of Officer.

283. The Letter of Credit on account of Civil charges should at once be placed to the credit of the Officer in whose favor it is drawn, and should remain at his disposal, until exhausted, before which a fresh letter would have been applied for and received.

Proposal to cancel credits at close of the year.

284. It has been suggested that at the close of the financial year, the outstanding Balances should be returned to the General Treasury Account. This might possibly be recommended as facilitating the closing and opening of the Books, as it would thereby reduce the number of Balances to be brought forward, but it would not in any way assist, as has been contended by some, in showing the amount of Budget Grants to be surrendered. The savings on the grants of a Department do not depend upon the cash balances which may be in the hands of the Accountants at the close of the year, for these are largely affected by advances which are not Expenditure, by balances in the hands of subordinate disbursers, by retrenchments, &c. The amount to be surrendered can only be ascertained after the Accounts have been duly audited and closed for the year.

Savings on grants do not depend on Cash Balances.

Balances appropriated to be deducted from Treasury Balance.

285. The Treasury Officer who will have shown these Letters of Credit as a charge in his accounts will, from the total amount of cash as shown in his monthly Cash Balance Statement, deduct in an inner column the amount appropriated under Letters of Credit, and only carry out into the amount column of his Cash Account the net available Balance. Under Resolution of the Government in the Financial Department, dated 19th July 1864, No. 1327, the balance of credits will not appear in the Public Works Return to the Financial Department of Balances on Disburser's accounts as part of the public balances, but is to be included in a monthly Treasury Report of Cash Balances.

Mode of closing Disburser's Account.

286. Should it be deemed advisable to repay the balances of credits at the close of the year, it should be done by the issue, on the last day of the year, of a Cheque for the amount in favor of the Treasury.

Pass Books to be kept.

287. A Pass Book should be kept in which the credits granted to, and the payments made by, these disbursing

ACCOUNTS.

Officers would be recorded day by day, and the balance could be agreed, as often as necessary, between the Treasury and the Departmental Disburser. Any difference which may appear between their balances would be accounted for by the Cheques drawn, but not presented for payment.

Cancellation of cheques before expiration of three months inexpedient.

288. It has also been the practice, in some cases, to consider every Cheque as cancelled if not presented for payment within the month in which it is drawn, even if this should happen to be on the last day of the month. This is a most inconvenient mode of proceeding, and causes much trouble. Cheques should be allowed to run for at least three months.

Treasury Certificate of Accountant's Balance.

289. The Collector would, at the close of each month, furnish each Officer, having an account at the Treasury, with a certificate of the Balance remaining at his credit, and the Accountant, to make this agree with the balance shown in his Account Current, would deduct from the Treasury balance the amount of outstanding Cheques.

Objectionable practices at some Treasuries.

290. In many of the Treasuries a large amount of useless work is done, which a slight degree of attention to these matters would obviate. In some, copies of Advice Lists of Bills are made when the originals can quite readily be referred to, in others, books are kept in which are entered at full length exact copies of all Receipts given to public Departments; in many cases private memoranda books are kept in which the Receipts are entered and consolidated. The process of consolidation is omitted in the Public Account Books, and the course of transactions cannot be traced without reference to these private memoranda. These are all very objectionable practices, and should be discontinued at once.

Treasury should be closed to the public on the last day of the month.

291. It would facilitate the completion of the month's accounts, and the early transmission of the monthly Cash Account, if the Treasury could be closed to the public on the last day of the month, or at one o'clock on that day. There would be some difficulty in doing the former, as the Income Tax and Abkaree Revenue are principally paid into the Treasury on the last days of the quarter. At some Treasuries, Simla for instance, the Post Office Receipts for the month are paid in on the 1st of the succeeding month, but the accounts of the previous month are kept open, and the Receipt is carried back in the accounts to the month in which the Receipts were collected. It would be much better if it could be arranged that these Receipts should be paid into the Treasury two or three days before the expiration of

Monthly receipts should be paid in two days before the expiration of the month.

the month or quarter, in which case there would be no difficulty in carrying out the measure proposed.

Money should, when convenient, be paid direct to Bank.

292. At some stations, in proximity to the Bank of Bengal or its branches, the treasure is chiefly kept at the Bank, and the Receipts are remitted to the Bank as at Alipore once a week. Large sums should, as far as convenient, be paid direct to the Bank, upon which a certificate of receipt would be granted to the payer, and this document presented at the Treasury would be equivalent to the payment of the money there. Risk in the receipt of money and in its custody and transmission would thus be avoided.

Statement of estimated receipts.

293. Each Treasury prepares a monthly Statement of Estimated Receipts and Disbursements for the ensuing three months, in order to enable the Deputy Auditor and Accountant General to furnish to the Financial Department his report of any material changes which may affect Revenue or Expenditure. This may be an useful return at present, but when once the new system of accounts is in operation, the Deputy Auditor and Accountant General will be in a position himself to form an Estimate with accuracy, assisted by a general report from Collectors as to any special causes likely to have an unusual effect upon the Revenue; and this Return from each Treasury may then be dropped.

Branch Banks.

294. Where there are branches of the Presidency Bank, they are used as Government Treasuries. They have to render classified accounts, and as the duties are conducted by Clerks who have not been trained in the public Service, it is not unnatural that errors of classification are constantly arising. When the Government Funds are kept at a Bank, they should be dealt with like private funds at a Banker's, and in place of having a number of Bank heads of account for Receipts and Payments, the Revenues should all be carried to one account, and charges should be paid by Cheques drawn upon the Bank by the Collector or other Officer appointed for this purpose, and signed as entered by the Accountant or Chief Clerk. Trifling sums under Rs. 20 should be paid in cash, and a small fixed Imprest might be allowed to the Collector for these payments.

Payments should be by Cheque.

Cheques should be drawn upon a separate account.

295. As the amounts in the Branch Banks are generally very considerable, there should be two accounts at the Bank—one the "Drawing Account" to be drawn against as explained above, and the Revenue Account to which all Receipts would go, and from which alone the Drawing Account would be supplied by orders signed by the District Commissioner or by the Deputy Auditor and Accountant General as occasion

ACCOUNTS.

may require. It has been stated on good authority that the present mode of keeping the accounts at the Branch Banks affords no relief to the Government Officers.

Delay in transmission of accounts will be avoided under proposed system.

296. Under the present system, the Treasury Accounts do not reach the Deputy Auditors and Accountants General until some time after the expiration of each month, and it is only then that the examination can be commenced. If the measures which have been proposed are carried out, there will be no difficulty in sending off the final accounts on the 1st or 2nd of the succeeding month, and a day earlier still if the Treasuries are closed to the public on the last day of the month. An instalment of the vouchers paid will have preceded the monthly account.

Accounts furnished by other Departments.

297. Besides those of the Treasuries, there are other accounts furnished to the Deputy Auditor and Accountant General from certain Departments which may also be briefly noticed. It will not be possible within the limits of this Report to go fully into the several accounts of these Offices, but only such points will be touched upon as have a bearing on the general system of accounts, or are worthy of special attention, and have not already been referred to in dealing with the subject of the collection of Revenue.

Revenue Accounts.

298. The Revenue Accounts, as has been stated, are not kept at the Office of the Revenue Board, which would be their proper place, but by the Deputy Auditor and Accountant General.

Post Office Accounts.

299. The Post Office and Telegraph are Imperial Departments, and send their accounts and vouchers to the Accountant General for the Government of India for audit. Those of the Post Office are carefully compiled, but they are not brought together in a very complete manner. The double entry Account Books, which it has been proposed to introduce, have not yet been commenced. The detailed check against the District Post Offices, and against the letter carriers for unpaid postage, which is being carried out, appears to be effective, so far as direct letters are concerned, and is based upon the system pursued in England, which should be extended to bearing letters between intermediate Stations over which at present there is little control.

Service Letters and Service Telegrams.

300. The accounts of the Post Office are much simplified by the existing arrangements in regard to the system of franking letters on the public service, which we have ascertained works exceedingly well, and is one that should rather be extended than abolished. We are satisfied that the system now pursued in regard to cash

payments for service Telegrams causes a considerable amount of unnecessary work to all Departments concerned. These minute adjustments between public Departments are unnecessary; they are carried out to an unlimited extent, even to the Telegraph Department, providing, in its Budget Estimate under each Circle, for its own Service Telegrams the amount for which is credited in the Telegraph Accounts as revenue of the Department. All Officers having the privilege of sending Service Telegrams should be supplied with books in counterfoil. Each form should bear a consecutive number, and no message should be considered on the public service unless written on one of these printed forms and signed by the Officer. The counterfoils should be transcripts of the original messages, and they should periodically be detached from the book and forwarded to the Head Quarters of the Department to which the signing Officer belongs, for approval, and all message that may be considered unnecessary or not strictly on the public service, should be paid for by the signing Officer. In the annual Reports of the Department, it may be stated what the estimated cost of the public messages, at the sanctioned rates, would have amounted to.

Accounts of Telegraph Department.

301. The Telegraph Department has under it ten Circles each of which is directed by a Superintendent, who renders monthly accounts of Receipts and Payments to the Accountant General, who abstracts these into a quarterly Statement for the Auditor General. The fixed charges are passed by the Civil Paymaster, and an account is prepared by the Accountant General of such payments as are made through the Bank of Bengal, and in other provinces through the several Deputy Auditors and Accountants General. These are all brought together into one quarterly Statement, and there is a separate Abstract for stores. There is a large amount of unclassified charges, and these are altered in red ink, as it becomes possible to charge them to the correct head of Service, and they are adjusted at the close of the year, but the quarterly Abstracts are not adjusted in this manner. The accounts at the time of our enquiry in March last were not posted beyond September 1863.

Balances due by Telegraph Officers are not shown against the individuals.

302. The audit and compilation of the charges of the Telegraph Department were handed over to the Accountant General in such a state of arrear that the balance due by each individual Superintendent cannot be shown. This is by no means a desirable arrangement when it is considered that the charges remaining unadjusted on the 31st July 1863, amounted to Rs. 24,39,000. This is the amount as

ACCOUNTS.

shown in the Books of the Accountant General, whilst those of the Telegraph Office at the time the accounts were transferred showed an amount of only about 6 lakhs, accompanied however by 6,000 unaudited vouchers. The Telegraph Store-keeper was allowed a permanent cash advance of Rs. 10,000, and the sum in his hands should never be allowed to exceed this amount, all large payments being passed under present rules on audited bills payable at the Bank of Bengal. This regulation, it is stated, has, however, been widely departed from, and large amounts of cash have been drawn by the Store-keeper himself on audited bills. Cash credits up to two lakhs of Rupees have been granted with which Telegraph stores to arrive have been purchased on Bills of Lading. This disregard of the rules laid down gives evidence of a want of strict supervision over the accounts of Government Departments. Each Department should be held responsible for the correct keeping of their accounts and the strict adherence to rules, and it is the duty of the Auditor General to see that this has been properly performed, or if not, to report the facts to Government. Since our enquiry commenced, the permanent advance has been abolished and funds are obtained on Letters of Credit.

Store-keeper has permanent advance of Rs. 10,000.

Cash Credits have been improperly granted in addition.

Police Fund Accounts.

303. In the Accounts of the Commissioner of Calcutta Police, it appears that Government Securities, purchased with the moneys of the Police Fund, were, until the practice was brought to notice by the lately Officiating Deputy Auditor and Accountant General, included in the cash balance. As these Securities are constantly varying in value, they should evidently be excluded from the Cash Balance, which should show the real amount of cash in the chest. The cost of the purchase of these Securities should appear as a charge in the Cash Account, but the nominal amount of the Securities should be shown in a distinct account of Investments.

Government Securities included as cash balance.

Bengal Money Order Office.

304. The Bengal Money Order Office has fifty-four stations under its charge, which send weekly and monthly Returns of Receipts and Payments. Money orders are limited to Rs. 100 each, and are issued at a charge of 1 per cent., with a similar fee for alterations or returns of money. A Return of orders issued and paid shows an average at the chief Office at Calcutta of about sixty per working day, and about double that number (120 per day) for the rest of the Presidency. The transaction of the business connected with the simple Issue and Payment of a daily average of about ninety orders should not give any great amount of employment either

Small amount of business.

to the Agents throughout the Presidency or to the Controller, and the six Clerks engaged at the Central Office at Calcutta.

Work in arrear and accounts badly kept.

305. At the time of our examination the usual results of a want of sufficient employment were to be traced in this Office; the various accounts were from eight to sixteen months in arrear, and were kept in a careless manner. A Register is kept of the weekly account rendered by each station. One page is devoted to each day of the month, giving the fifty-four stations in consecutive order down the side of the page, but as only four weekly accounts are received in the month, it follows that for each cash column, there will be twenty-six or twenty-seven blank spaces per month. The most simple arrangement would save this waste of space and paper.

Waste of space and paper.

Balance surrendered daily.

306. The Balance is paid over daily to the Bank of Bengal, and in the morning a fresh Cheque is granted for the requirements of the day. These constant successions of issues and repayments add much to the labour of book-keeping, without adding to the security of the cash, and the Books are framed in such a manner that the daily repayments to the Bank appear as Expenditure. Where the payments exceed the receipts, Cheques should be issued in favour of the Controller as required, and a small balance might be allowed to remain in the chest to meet the requirements of the following morning. Where the Receipts exceed the payments, the excess above a working balance should be paid to the Bank, but sufficient should be kept in hand to avoid drawing a Cheque in the morning to meet some trifling payments which may be called for before any Receipts have come in.

Small working balance should be retained.

Money Order Office Account Current.

307. The most important account of all is, however, the Monthly Account Current, which is transmitted to the Deputy Auditor and Accountant General for examination. This account displays for the whole of the Presidency the Receipts and Issues for Money Orders, the amounts received from and paid to Treasuries, and the General Balance at the credit of the Department.

Deputy Auditor and Accountant General has no means of checking it.

308. This would be an excellent account to render to the Auditor if he had but the means of checking it, but all that he can do with it is to see that the Treasury Debits and Credits in the Account Current agree with the Treasury Accounts, but no attempt is made to show that the totals of the Receipts and Issues as shown in the general account are in any degree borne out by the subordinate accounts. In the Money Order Office itself a vain search was made through the Books to discover in what manner these details were brought together to bear out the receipts and charges of the

Process of abstracting the accounts not shown upon official documents.

ACCOUNTS.

General Account Current, nor was the Controller able to throw light upon this point. After diligent enquiry, however, a loose sheet of paper was discovered in the desk of one of the clerks, upon which this most important information, the Receipt and Expenditure of the whole Department, was brought together for entry in the monthly account.

Abstract made upon private Memorandum sheet.

309. This private Memorandum, which no one did or could recognise as an official document, was not subject to check, and it was admitted to be incorrect, inasmuch as some accounts were outstanding and some errors remained unadjusted, and still it formed the only foundation for the monthly account rendered for audit.

Business of the Department of a simple nature.

310. It is not necessary to say more in this general Report except to remark that nothing could be more simple than the business to be accounted for by this Department, it may however be observed that the Controller, then in charge of this Office, has been removed from the Department, and has been succeeded by an Officer from the Accountant General's Department.

Military Accounts.

311. The Military Accounts of the three Armies are incorporated in the General and Territorial Accounts. They are very voluminous, and four copies of them are prepared by each of the Military Departments and two in the Office of the Accountant General. These accounts will be dealt with in a Special Report, and proposals will be made which, if adopted, will save a great amount of labor to the Civil as well as the Military Departments.

Will be dealt with in a separate Report.

Accounts of the Marine Department, &c.

312. The Marine Accounts and the account of Pilotage Bills, and the Port Dues Account, are being now subjected to considerable changes. The former have been enquired into, and a Report thereon has already been submitted to Government, whilst the latter are stated to have been in great confusion, but they have lately been subjected to a revision by the Deputy Auditor and Accountant General for Burmah, and have been placed upon a new footing.

Public Works' Accounts.

313. The Accounts of the Public Works Department have already been reported upon, and are undergoing a complete revision, and the Deputy Auditor and Accountant General has been entirely relieved of responsibility regarding them. Monthly Returns will be furnished direct for incorporation in the Central Books.

Railway Accounts.

314. The Railway Accounts demand a searching investigation, and this they are about to receive, but they can be here treated only so far as they affect the Department of the

Accountant General. It may be well first to bring to notice that these accounts are suffering from the same malady which pervades almost every branch of Indian Accounts, that is of Arrears. The accounts of different Companies are in a varying state of forwardness, but there are some which have not been passed since 1861, owing to want of vouchers.

Accounts in arrear.

315. During audit of the charges, payments are made out of an Advance Account which amounted not long since to 7⅔ lakhs. Expenditure is passed on certificates signed by the Government Consulting Engineer, and these contain frequently a number of bills, and, were a duplicate bill to be passed accidentally by the Consulting Engineer, the Accountant General would have no means of detecting the error.

Charges paid out of Advance Account.

316. The certificates of the Consulting Engineer are at present in arrear, and consequently the audit of the accounts remains imperfect. In the North-Western Provinces, each bill is passed separately.

Accountant General's check imperfect.

317. The Saving's Bank Accounts are kept by the Bank of Bengal, and the total Receipts and total Payments are passed daily into the Treasury Accounts.

Savings' Bank Accounts.

318. The Bank calculates Interest on each Depositor's Book, by which a number of small fractions fall away, whilst the Accountant General calculates it on the total sum by which no fractions are lost. There is consequently a difference on the Interest Amount between the two Departments, but the check is near enough, and the smaller sum claimed by the Bank is issued.

Mode of calculating interest.

319. The monthly totals of Receipts and Payments on account of Savings' Banks are checked by the Treasury Department of the Bank, and an annual account is to be rendered to the Government by the Bank. The Accounts are contained in twenty-four Ledgers. They are not at present audited, but it has been proposed to institute a Government Audit at the Bank. This should be conducted by an Officer of the Accountant General's Department.

Receipts and payments checked by Bank Treasury Department.

Accounts not audited.

320. At the Mofussil Treasuries the Receipts and Withdrawals are very few, as, at a distance from the Capital, a very high rate of interest can be obtained upon small advances; traders easily get one anna per month per Rupee, and in times of pressure one anna per day per Rupee has occasionally to be paid on advances of trifling sums. It is not then likely that these lenders, whose clients are generally punctual in their payments of interest and repayments of principal, will withdraw their advances from so

High rates of interest in the Mofussil counteract the use of Savings' Banks.

ACCOUNTS.

profitable a business to place it at a low rate in a Savings' Bank. For the present the use of Savings' Banks in the Mofussil has been limited to Clerks in the public service, and such transactions as do take place through the Treasuries are adjusted with the Bank by means of Transfer Receipts. The balance of money deposited does not form a separate Fund with special securities, but is treated as a Book Debt, bearing interest at the rate of $3\frac{3}{4}$ per cent. per annum.

Remuneration to Bank.

321. The Bank receives Rs. 700 per month for performing this duty, but besides this it appears to have the advantage as Government Agent of any profit which may arise in consequence of interest on deposits remaining unclaimed. The unclaimed interest should be carried to a suspense account to be held to meet claims, but the accumulated amount of this Fund should be invested, and the interest thereon be payable to Revenue.

Treasury Department, Bank of Bengal.

322. The Treasury Department at the Bank of Bengal may be looked upon very much in the light of a Public Department, for it has the entire charge of all the Government money transactions at the Presidency. It receives the Revenue of the Customs Department, the Post Office, and other Revenue Departments, and the surplus Revenue of neighbouring Treasuries. It receives amounts due upon the sale of Salt and Opium, and Receipts are granted for presentation at the Revenue Board, to which Department the Bank sends an Advice List of Receipts issued, and it receives also a number of other miscellaneous items of Revenue.

Receives Revenue.

Makes payments for the Government.

323. Interest on the Debt is paid by warrants passed by the Accountant General, and by Drafts issued by the Bank of England on the Bank of Bengal, and ordinary charges are paid under the enfacement of the Civil Paymaster.

Claims passed by the Civil Paymaster.

324. In the case of charges passed at the Office of the Civil Paymaster, a claimant in place of having his claim examined at once and passed for payment, is directed to leave it and call again on the second day following. It is stated that this rule is not strictly adhered to after the pressure of work at the commencement of each month has ceased; but under a good system, the claim, unless of a complicated nature, should be examined and passed at once on presentation.

Difficulty of getting claims cashed at the Bank of Bengal.

325. The claimant, innocent of the Indian system of check and counter-check, after having his claim passed at the Office of the Civil Paymaster, proceeds to the Bank to get it cashed at the Treasury there. But once arrived at the Bank,

he finds his real difficulties have only commenced. After being bandied about from one end of the building to the other for about two hours, he finds his claim has undergone the following processes:—

Different processes which must be gone through.

1st.—He takes it to the Native Treasurer, who looks at it and initials it.

2nd.—To the Assistant Superintendent, who ascertains whether the bill is payable in Calcutta or in the Mofussil.

3rd.—To one of the three Examiners to check the deductions which had been made by the Civil Paymaster, and endorse the amount in words and figures on the back of the document in the same manner as the Civil Paymaster had done on the face of it.

4th.—To the Note payer, who marks on the back how much is to be paid in Notes and how much in Cash.

5th.—To Note Register-keeper, who marks off the numbers of the Notes in the Register.

It then goes back to No. 4, who pays the Notes.

6th.—To Cash Sheet Writer, who enters and numbers the claim.

7th.—To Cash payer, who enters the amount in a Book and pays the Cash.

The claimant has now at length got his money, and these preliminary steps being passed, the regular record of the transaction commences.

Bank record of payments.

326. The Head Native Assistant receives each day from the Treasurer the bills, claims, &c., that have been paid. The next morning the vouchers are given to the Account Sheet Writer, who enters them in a classifical shape under Heads of Service, and showing the gross amounts, the deductions, and the net amounts, and makes a total for check by the Ledger-keeper, who enters the total Receipts and Payments from No. 6 Cash Sheet. These classified Account Sheets (about 20) are sent to the Accountant General with the Pass Book, which is a copy of the Ledger Account. Five Clerks are engaged upon the preparation of these Account Sheets, those for Bengal being kept separate from those for the Government of India.

Mode adopted in England.

327. The mode of proceeding in England is by no means so complicated. There the Government Official having passed a claim, a Cheque is at once issued for the amount. This Cheque on presentation at the Bank is paid in cash over the counter, without the smallest loss of time; the amount is entered without classification in the Bank Pass Book, and this with the paid Cheques is sent daily to the Government Officer for check.

ACCOUNTS.

Should be followed in India.

Bank Account should be unclassified.

328. The adoption of this simple system would greatly facilitate the transaction of business at the Bank, not only to the public seeking payment and to the Bank making payment, but also to the Government Officials, for the classification of the Receipts and Payments by the Bank under Heads of Service is of little real assistance in making up the accounts, and the voluminous mode of rendering the Returns considerably complicates the check upon what should be a simple banking account.

Bank classification corrected by Accountant General for India.

329. The Bank having sent its classified Sheets to the Accountant General to the Government of India with the vouchers, they are there examined and corrected, and, as might be supposed, the number of corrections which are found to be necessary is very large and is almost equal to a new classification of the vouchers. On the first sheet that was taken up by chance, it appeared that nine corrections had been made upon twenty-five charges. From these Abstract Sheets the Accountant General himself prepares his own Bank Pass Book, and compares it with that furnished by the Bank with which it ought to agree.

And again by the Deputy Auditor and Accountant General.

330. After the Accountant General has completed his examination and re-classification, the portion relating to Bengal is transmitted to the Deputy Auditor and Accountant General, and here again the same process of examination and classification is gone through for the third time, but in greater detail. This triplication of work serves no useful purpose, and entails much unnecessary labor upon the Bank and on the Accountant General's Department, and it appeared that in consequence of this system, a doubt seemed to rest on the mind of the Deputy Auditor and Accountant General as to whether he was responsible for seeing that the Receipts brought to account by the Bank agree with the Cash Returns of the Revenue Departments.

Distinct Bank Accounts for India and Bengal would be convenient.

331. It would be more convenient if the Government of India and the Government of Bengal were to have distinct accounts at the Bank of Bengal, the Bank would then send the Government of India Accounts to the Accountant General to the Government of India and the Bengal Accounts to the Deputy Auditor and Accountant General, so that each could the more readily check the Revenue and Expenditure under their respective charges.

General account for Receipts.

332. The Account should be a simple unclassified account of Receipts and Payments supported by vouchers. The Receipts would be supported by the Chillans or other documents upon which money is paid into the Bank, and all Receipts

would be carried to the General Account of the Government, whilst the Payments would, as has been explained above, be more conveniently paid out of a Drawing Account, which would be fed daily from the General Account, and be drawn upon by Cheques issued by the Examiners of Claims attached to the Accountant General's Department and to the Deputy Auditor and Accountant General's Department.

Drawing Account for payments.

333. There seems to be no more reason why the Bengal Treasury Accounts at Calcutta should pass to the Deputy Auditor and Accountant General of Bengal through the hands of the Accountant General to the Government of India, than should those of any other Treasury.

Bengal Treasury Account should go direct to Deputy Auditor and Accountant General.

334. It appears to be the practice of the Bank of Bengal when Letters of Credit are issued in favor of Public Officers to treat those balances as private assets, and to exclude the amounts from the public Balances. Whether these sums are in the hands of the Accountant General or of a subordinate Disburser, they are equally Government funds, and should be treated as such by the Bank.

Letters of Credit to Public Officers.

335. In England the weekly Statement published by the Bank shows under Government deposits not only the balance in the Imperial Exchequer, but also includes the balances standing at the credit of each of the Government disbursers having special accounts at the Bank of England, and the same practice should obtain at the Indian Banks acting for the Government. The whole amount at the disposal of the Government or of its Officers should be included as the Government Balance, but this sum might be shown in two portions, the one to consist of the Balance appropriated, the other of the Balance unappropriated.

Should form part of the Government Balances.

336. Having thus traced the Accounts of Expenditure, as well as of Revenue, to the Office of the Deputy Auditor and Accountant General, we will now examine the mode of conducting business in that Department, merely premising that that Office has been selected in preference to that of the Accountant General for India, as a larger amount and greater variety of transactions are carried on there, but the observations which are made with regard to the one will be considered as also applying to the other. The points which relate specially to the Accountant General will be touched upon subsequently.

Accounts of expenditure all reach Central Account Office.

337. Before entering upon this examination, it may be well to revert to the Office of the Civil Paymaster, whose office it is proposed to abolish, in order to see what portion of his duties have been disposed of, and what remains still to be provided for.

Duties of Civil Paymaster.

ACCOUNTS.

338. The duties of the Civil Paymaster are stated to be—

1st.—To examine and pass all authorized charges on account of Civil Services, including Marine, Police Battalions, and Pensions.

2nd.—To exercise a control over the Civil expenditure with reference to the Imperial Budget.

3rd.—To communicate with Government on all questions arising out of allowances, or having reference to pensions, gratuities, leave of absence, &c.

4th.—To report annually upon fluctuating charges, and upon Civil expenditure generally.

Examination of claims should be by Departments concerned.

339. The responsibility of carrying out the 1st of these duties should be thrown upon the Heads of the several Departments, who will be bound not to exceed the limits granted by the Budget.

Deputy Auditor and Accountant General should watch expenditure against Budget grant.

340. The 2nd in the list of duties will be performed by the Deputy Auditor and Accountant General, who, in recording audited expenditure month by month, will have a more exact knowledge than the Civil Paymaster can have as to whether Budget Grants are likely to be exceeded or not.

Pensions, leave, &c., should be settled between Departments and Financial Department.

341. The 3rd relates to allowances, pensions, gratuities, leave of absence, &c. These are questions dealt with under rules laid down by the Financial Department, and they could be as well settled in the individual cases by the Department concerned dealing directly with the Financial Department in place of acting through the intervention of the Civil Paymaster.

Fluctuations in charges should be shown in Annual Accounts.

342. The 4th has reference to fluctuating charges and Civil expenditure generally. A report upon these subjects and upon any irregularities of expenditure would come more appropriately from the Deputy Auditor and Accountant General, who could most readily deal with these matters by means of marginal notes to the annual Account of Revenue and Expenditure, or by special Reports upon such of the Accounts as may appear to call for them.

Marine and Pilot charges.

343. The Civil Paymaster has also the passing of Pilot Service charges, Port charges, and other Miscellaneous Marine charges, not connected with the Government Dockyard. These duties should be thrown upon the Officers having charge of the Marine Accounts and Port Fund Accounts.

Books kept by Civil Paymaster.

344. He also keeps a large number of Registers exhibiting Salaries under Departments, and Pensions and Con-

tingent charges Registers, in which every contingent bill under each Collectorate is entered in full detail; he has also an Account with every individual Civil Servant of the Presidency, and a Register of Leave of Absence.

Account Office keeps similar records.

345. Of some of these the Deputy Auditor and Accountant General keeps a record and the Departments themselves keep or should keep a record of their own Establishments as well. In preparing their salary lists for payment, they could calculate the deductions to be made from the salaries of their own Officers as well as the Civil Paymaster could do it. With regard to deductions on account of Funds, there seems to be no reason why the Officers themselves should not be held answerable to the Secretary of each Fund for the amount of their subscriptions. The Government can through its Officers aid in making the collections, but it should not be called upon to regulate the amount of deductions from each Officer.

Cost of Offices of Civil Paymasters.
Appendix No. 10.

346. In the Appendix will be found a Statement showing the Establishments and cost of the several Civil Paymasters' Offices, from which it will be seen that the total number of the Bengal Establishment is eighty-six, including sixty-six clerks and eighteen servants, costing Rs. 94,272 per annum, whilst for the whole of India the numbers are 347, costing Rs. 3,30,215. It is only fair to state that we are informed that the Civil Paymaster of this Presidency, since he first took charge of the Office in 1860, has effected very large reductions in the number of Clerks employed, and in the cost of the establishment.

Large savings could be effected.

347. As the work performed by the Civil Paymaster is mainly done over again by the Auditor, the abolition of pre-audit and the substitution of one for two audits will set free these large Establishments. A small portion may be absorbed by the transfer of Accountants or Clerks to such Departments as should keep their own Accounts, but possess none at present, and a further portion may be required by the Deputy Auditor and Accountant General, upon whom some additional duties will be thrown, but there will still remain a very considerable saving to the Government.

Duties of Deputy Auditor and Accountant General.

348. The duties performed in the Office of the Deputy Auditor and Accountant General consist principally of, 1st, the preparation of the several Budget Estimates, and, 2nd, of the audit and record of the accounts of the Treasury Officers and of such Public Departments as render accounts to the Bengal Office, supplemented by a large number of Statements

ACCOUNTS.

Preparation of Budgets.

and Accounts. The question relating to the form and mode of preparing the Budget Estimates has already been fully discussed.

Audit and record of Accounts.

Treasury Account Department.

349. The monthly Treasury Accounts, and some from other Account Offices, amounting in all to 97 Cash Accounts, when they reach the Office, with the vouchers attached, are first sent to the Treasury Account Department, where they undergo a complete examination, first as to the Revenue and other Receipts by comparing them with the Returns of the Revenue Department, but more particularly as to the Charges credited in the Accounts and the vouchers in support of them. These are examined as to their correctness generally and as to their proper classification, and errors in these respects are set right by corrections in red ink upon the account. There are also 31 Store Accounts.

Examiner and his Assistant examine Accounts.

350. An Examiner and Assistant have between them the examination of five accounts per month, which gives an average of about a dozen vouchers per man per day to examine. Seeing that at the English Pay Office one Examiner and his detail Clerk will examine and enter during busy times from 200 to 300 vouchers in a day, the labor falling upon the former gentlemen cannot be very severe. The Examiner adds the vouchers together to make them agree with the totals in the Account Current; he compares the charges with those of previous months, and investigates the causes of divergencies.

Budget Abstract.

Correction paper.

Deposit Accounts.

351. Each account is then abstracted into the Budget Abstract, which brings the Receipts and Payments under the several heads of Service, and includes not only adjusted, but also unadjusted charges. The Examiner also prepares a correction paper for such items as may be objectionable for transmission to the Treasury concerned, and this often leads to further correspondence. The Budget Abstract is then sent to the Budget Department, whilst the vouchers and the accounts go to the Journal Abstractor. The Deposit Account attached to the Account Current is sent to the Deposit Department, but the work of that branch is in arrear, and it is sometimes not till months afterwards that corrections upon the Deposit Account are notified to the Examiner.

Quarterly and Annual Abstracts.

352. The Budget Department brings the monthly Abstracts into quarterly totals, and these again into annual totals, and a Statement is prepared at the end of each quarter, showing in detail such items as remain unadjusted, in order to serve as a check upon those items belonging to former

months which are charged as adjusted. From these are prepared the quarterly and annual accounts of Receipts and of adjusted and unadjusted expenditure which are furnished by each Deputy Auditor and Accountant General to the Auditor General for consolidation. It is evident that these accounts, including, as they do, a large amount of unadjusted expenditure, must be liable to inaccuracies.

Journal Abstracts.

353. The Journal Abstracts are prepared in the same manner as the Budget Abstracts, except that the Abstractor only deals with adjusted charges. These are the foundation upon which the General and Territorial Books are prepared, as far as Expenditure is concerned, the receipt portion being common to both Abstracts.

Sketch Journal.

354. There is also a Sketch Journal which shows less detail than the Regular Journal, and is used to prove the latter, but one of these is unnecessary.

Vouchers re-examined.

355. It appears that in this branch the vouchers are re-examined, although this labor had already been performed by the Examiners in the Treasury Account Department. It did not seem clear that this was intended under the Office Rules, but it was done, and so long as the vouchers are transmitted from branch to branch, they are sure to be subjected to re-examination. The only mode of securing them from a repetition of this process at every stage is, when once they have been properly examined and recorded, to lock up the documents and pass on the record only.

Head Book-keeper examines Journal Abstracts.

356. The Head Book-keeper examines the entries in each Journal Abstract, to see that the classification has been correctly done, and generally superintends the Branch. One Clerk is able to adjust four or five accounts per month. There are ten Adjusters, and in one single room there are thirty-seven Clerks engaged in assisting in these duties, a number which it is inconvenient to throw together into so small a space. The adjustment of the Burmah Accounts is performed in an entirely separate branch, but, under recent arrangements, this duty will eventually be transferred to the newly appointed Deputy Auditor and Accountant General for Burmah.

General Journal.

357. The several Journal Abstracts being completed for the year, and the entries examined and passed, they are carried into the General Journal, not by a consolidation of the several accounts under heads of Service, but by the bodily insertion of the year's accounts of each District separately into the Journal. It may thus readily be under-

ACCOUNTS.

stood what a voluminous bulk these Journals arrive at by the time the whole of the annual accounts have been incorporated into them. There still remains, however, a certain amount of unadjusted charges which are not brought to account on the Books, though these have been kept open for many months.

Extent of the Journals.

358. The Journal of the Deputy Auditor and Accountant General of Bengal consists of seven large volumes; that of the Accountant General of 5,000 pages, that of the North-Western Provinces of 2,550 pages, of which Balances alone fill 386 pages. The Madras and Bombay Journals are more concise and are contained in one volume each.

Journal cannot be commenced until some months after close of year.

359. The Journal cannot be commenced until after the close of the year, and even then it is not likely that the Journal Abstracts will, for some months after the end of the year, be ready for transfer to the General Journal, as the examination is not completed till every voucher has been supplied. The Journal of the North-Western Provinces for 1860-61 is still incomplete, whilst those of the Accountant General and for Bengal for the year 1861-62 are only now under preparation; but it is stated that they will shortly be completed.

Journals in arrear.

Bombay Accounts give net results.

360. The only Journals and Ledgers which are complete for the year 1861-62 are those of Bombay and Madras, and those of Bombay have been received for the year 1862-63; but it may be observed in passing that the Bombay accounts are improperly founded on net results, whilst the others show more correctly the total Receipts and total Issues. In Madras the books are closed without waiting for all the vouchers, so that the actual expenditure of the year is not shown.

361. The Ledgers are posted from the Journals, but whereas the latter show full details of each transaction, the Ledgers only give results in single sums. There are, however, several Sub-Ledgers for advances, personal accounts, &c.

Copies made of these documents.

362. Copies of all these bulky Journals and Ledgers are made, first, for Office use, secondly, for transmission to the Financial Department, and thirdly, for transmission to the India Office in England, where they are stowed away in cellars, and seldom referred to, as, out of such a mass of detailed information, it is almost impossible to pick out what is useful.

Stock Accounts are mixed with cash transactions.

363. It has also been the practice to pass through the Journal the Stock Accounts of salt, &c. The General Journals should be confined to the record of cash receipts and

payments, and the record of such transactions as relate to stock or quantities of stores should be confined to Store Accounts.

Each Department has "Profit and Loss" account.

364. In place of carrying Revenue direct to a Revenue Account, the books are prepared with a separate Profit and Loss Account for each Department, and these are again transferred to a General Profit and Loss Account. The entries are as follows:—The Land Revenue is debited with the demand (the amount assessed). Collectors are debited and Land Revenue credited with Receipts. Profit and Loss of Revenue Department is credited with demand and debited to General Profit and Loss Account. General Profit and Loss Account is debited and Territorial Revenue credited, whilst Land Revenue is closed by Balance. It would be more simple to omit the intermediate accounts, and carry Revenue at once to the Head of Revenue.

Supplementary Establishment not successful in working up arrears.

365. Considerable efforts have been made to get rid of the large amount of arrear of abstracting by the employment of a supplementary Establishment, but the work has been so badly done that the castings cannot be made to agree, and the whole will have to be done over again by better trained hands.

Sundry Accounts.

366. Besides the Collectors' Accounts, there are the Accounts of the Custom Department, over which the Audit check is but slight, those of other Revenue collections, of the Small Cause Courts, the House of Correction, the Calcutta Police, Burmah Accounts, Local Mofussil Accounts passed by Magistrates, Port Accounts, Convict Accounts, Account of Cantonment Abkaree, Nuddea Toll Account, and a variety of others, which add much to the labor of watching over the more important Accounts.

Quarterly Accounts furnished to the Revenue Board.

367. Two copies of the quarterly Revenue Account are furnished to the Revenue Department, and an annual Statement of Demands, Collections, Remissions, and Balances.

Monthly Abstract of Receipts and Payments.

368. The Collector sends a monthly Abstract of Receipts and Payments, adjusted and unadjusted, in advance of the regular Account Current, with which, however, it does not always agree. These are abstracted into sections, and a consolidated abstract is furnished to the Auditor General, who compiles a General Account for the Financial Department, but except during the preparation of the Budget, they seem to be of little use. The rapidity with which the regular monthly unclassified Account Current will, under the proposed system, be rendered, will probably supersede the necessity of the preparation of this and other Statements, merely

ACCOUNTS.

furnished because the regular accounts come too late to be available.

Statement Department.

369. There is a special Statement Department in which a variety of Statements are prepared; amongst others there is the Statement of Interest paid at each Treasury, which is sent to the Accountant General for comparison at the Loan Office. A Statement of the Jail Fund of each district shows Receipts and Payments and profit on manufacture, and the disposal of the balance after payment to the Jailor of the commission to which he is entitled. Stamp Revenue Statement, Statement of Sheriff's Fees in the Mofussil, Statement of Educational Funds compiled from Treasury Accounts, which, however, does not agree with the accounts furnished by the Director of Education. Statements of Amalgamated District Road Fund, of Tolls, Ferries, Labor Fund, of Howrah Station Fund, and others. These all require an amount of attention and investigation which the Auditor is scarcely in a position to afford.

Receipt of Revenue and payment of Expenditure.

In the Mofussil.

370. We have already explained the course which should be pursued with regard to Receipt of Revenue and the Payment of Expenditure. In the Mofussil the Revenue should be paid as far as possible direct to the Head Treasury, or be transferred there from the Sub-Treasuries. The payments should be made by the Officer of the Treasury under permanent authorities issued from the Office of the Deputy Auditor and Accountant General, and local payments and allowances should be issued under orders signed by a local authority, and by his Accountant or Chief Clerk.

At the Presidency.

371. At the Presidency, Revenue should be paid to the general account of the Presidency at the Bank, and payments should be made under the special authority of the several Heads of Departments by the Examiner of Claims, out of a Drawing Account at the Bank which would be fed as required by Writes Off from the General Account.

Record and Audit.

372. The vouchers for the Receipts and Payments would flow up through the Treasury accounts from the Mofussil, and through the Examiner of Claims for payments at the Presidency to the Audit and Record Branch of the Deputy Auditor and Accountant General. Here the first step would be to take such Treasury accounts as may have reached the Office, and carefully examine the correctness of the vouchers and of the accounts.

Vouchers must be in proper order before payment.

373. As pre-audit will have ceased, so there will be only one column for all charges, and the terms "Adjusted" or "Un-

adjusted" and "Inefficient" will no longer be used. Advances recoverable will be carried to a special head in the Account. Care must be taken by the Officer in charge of the Treasury that before payment is made, each voucher is in proper order and supported by the proper signatures. So long as this is the case, the voucher should be passed in the Treasury account, and any irregularity which may appear in the payment having been in excess of the Budget Grant or otherwise, should be met by calling on the Officer who authorized the payment to explain the cause or make good the excess. In the case of computations, and other matters where the Treasury Officer has the means of exercising a check, any incorrect voucher or over-payment should be struck out of his account, and he should be directed to alter his balance accordingly.

Authorizing Officer and in some cases Treasury Officer to be held responsible.

374. Printed vouchers should be supplied, so as to have as much uniformity as possible, different colors and shades of color of ink or paper being used for different classes of expenditure, and across the top should be a space for the insertion in a very clear manner of the head of Service to which the voucher relates, and the Treasury at which paid should also be marked upon it distinctly.

Vouchers should be printed and on different colored paper.

375. The vouchers having been carefully examined at the Account Office as regards their general correctness, and the proper classification as marked at the top, any rejections or corrections will be entered on the account, and the balance will be altered accordingly. A correction paper will be transmitted to the Treasury Officer, who will be directed to correct his account in the manner shown on the correction paper, so that his Balance will agree with that of the Account Office. A rejected voucher when made correct would again be introduced into a subsequent account, the same as if it were a fresh voucher.

Accounts will be examined and corrected.

376. The month's Accounts being thus examined and adjusted, the vouchers themselves would be passed on to the Clerks having charge of the detail Books. There would be separate detail Books for each large Head of Service, and where the payments are few, a section of a certain number of pages would be sufficient. These Books would record the date, where, and by whom paid, the particulars of the payment, the gross amount, the deductions, and the net payment. The payments made by the Examiner of Claims would, in the same manner, be passed over for entry in the detail Books, and at the end of the day an Abstract Sheet would be prepared, upon which the totals of the day's entries would be inserted under each Head of Service, and

Vouchers passed for entry in the detail Books.

Daily Abstract Sheet.

ACCOUNTS.

the total of these must agree with the total amount of payments by the Examiner of Claims, and of accounts passed by the Examiners of Treasury and other Accounts. The Receipts would be entered in a similar manner.

Vouchers read off against Authorities.

377. The following day the entries in the detail Books would be read off against the authorities or the Establishment Books upon which the payments had been made, and care should be taken to see that each payment is duly marked off, so that there may be no fear of a second payment for the same Service being passed. At the end of the month a monthly Abstract should be prepared from the monthly totals of the detail Books, and the total of this Abstract should agree with the aggregate totals of the daily Abstracts.

Monthly Abstract.

Cash Book, Journal, and Ledger.

378. The Cash Book would be posted from the daily Abstract, and the monthly Abstract of Receipts and Payments would form the foundation of the monthly postings into the Journal and Ledger, and as the examination and record of the accounts has been proceeding during the whole course of the month, the entry of audited expenditure may be completed from month to month within a few days after the close of each month.

Monthly records of audited charges.

379. With a complete set of monthly accounts founded on correct data, and examined and proved within a short time after the date of the transactions, it will no longer be necessary to keep up the double set of accounts which now occupy the time of officials, and are indeed the main cause of the state of arrear which is the great drawback to all Indian Accounts.

State of arrear.

380. In exemplification of the state of arrear in these accounts, the following information may be given from a Report by the Auditor General of India, dated 4th February 1864.

Auditor General's Report.

381. The Bombay accounts for 1861-62 had been submitted, whilst for Madras those only for the year 1860-61 had reached the Financial Department, and some differences remained to be reconciled. In the North-Western Provinces the Books were still more in arrear, those for 1859-60 being the last that had been received, and the same was the case with regard to those of the Punjab. There are also some Post Office and Public Works balances of ten to sixteen years' standing, which have defied every attempt at adjustment, and eighty deposit Registers, of which fifteen refer to 1857-58, are still unclosed. In the Accountant General's Office the arrears are stated to be—

27 Accounts Current, of which the oldest is for 1859-60,

15 Annual Reports of five Service Funds from 1859-60 to 1861-62.

6 Extracts from the annual Accounts Current of the several Presidencies for Departmental check from 1855-56 to 1860-61.

Balances of twenty-seven Heads of Account in the General Books, the earliest referring to the 6 per cent. loan of 1811-12, to be finally settled, besides the closing and adjusting of the Durbar and Revenue Heads.

The adjustment of 424 personal Accounts, some prior to May 1854. The Books for 1860-61 have been closed, but no date can be fixed for the closing of those for 1861-62. The Bengal Accounts are at least eighteen months in arrear.

Small value of Accounts in arrear.

382. This summary of the Report gives a fair notion of the state of the accounts and of the small value, in a financial point of view, of the labor expended upon them. It has necessitated a second complete set of accounts founded on incorrect data, but still, with all its imperfections, more useful than those which appear always to have been in a chronic state of arrear.

New monthly system will avoid arrears.

383. Under the system proposed, a correct Return of Revenue and Expenditure will be furnished, month by month, to the Financial Department, and all the other Estimates and Returns furnished monthly, quarterly, and annually, may be dispensed with. The labor thus set free can first be employed in bringing up the arrears of past years, and when this is complete, a considerable saving may be effected in Establishments. There is also reason to believe that a reduction might be made in the number of Treasuries and Sub-Treasuries whereby the accounts would be simplified with a diminution of cost.

Saving of Establishments.

Deficiency of superintendence.

384. Although large savings will be possible in the working portion of the several Offices, there will still remain a great deficiency in the superintending power of the Account Departments. It is quite impossible at present for the Deputy Auditor and Accountant General to make himself master, and watch over the conduct of a great part of the business which is under his charge, and he is also quite unable to pay, as he should, periodical visits of inspection to the several Treasuries rendering accounts to his Office. This periodical inspection is of great value, and it cannot be expected that the account duties of the Treasuries will be well conducted if they are never looked after by the Chief Officer of Accounts.

Visits of inspection to the Treasuries.

ACCOUNTS.

Officers officiating for others during absence.

385. There is also another arrangement of the Indian system which materially interferes with the well working of the several Account Offices. The practice at present is that if a superior Officer is absent on extended leave, the Officer next in succession to him takes his place, and officiates for him during his absence. The Officer thus succeeding leaves his own office to be taken up by the next in succession and so on. The result is, that from the highest office to the lowest, there is, on each occasion, a complete interchange of directing Heads. Officers are moved from one extremity of India to the other. Not one of these is acting for himself, and each is officiating at an office where he is almost a stranger. As leave of absence amongst the higher class of Officials is not unfrequent, these constant changes become very detrimental to the Public Service, and place the real conduct of the business very much in the hands of Native or Subordinate Assistants.

Interchange of directing Heads.

Each Officer should have an efficient Deputy.

386. The remedy for this state of affairs would be to give to each Deputy Auditor and Accountant General an efficient Deputy, who could aid him in general superintendence and in the inspection of the Treasury Offices, and who, in case of the absence of the Chief on leave, could take his place and carry on the business of the Office without deranging the internal economy of every Account Office downwards to the bottom of the scale. Each Deputy should receive a fair amount of salary compared with the Chief of the Office, and although to give to each Office an efficient Deputy would require a considerable addition to the Grant for this Service, it must be recollected that the abolition of the Offices of Civil Paymasters and their Establishment will cause a saving which will do more than amply meet any additional expenditure which may be required on this ground.

Cost will be met by abolition of Offices of Civil Paymaster.

Inducements should be held out to attract good Officers.

387. The Service of the Financial and Account Departments is less attractive than that of the General Service, in which there are much larger prizes to be attained more readily. It would not be good policy to deprive the Financial Service of five of its best appointments without offering some other inducement sufficient to attract good men to this important Department of the Government. The appointments that are proposed are undoubtedly required, will add much to the efficiency of the Service, and a large saving will still remain from the reduction of Establishments. It would be of advantage if some of the present Civil Paymasters, could be transferred to these new appointments, as they would bring with them a large amount of practical knowledge

which would be most valuable in carrying out the duties assigned under the new system to the Office of the Deputy Auditor and Accountant General.

Annual Account.

388. As the Budget Estimate was the first starting point of the Accounts, so must the annual Account be the last point to which they all lead up. This Account will bring together and contrast under every Budget Head the total estimated and the total actual Receipts and Payments of the year. As this Account will have been in preparation month by month from the monthly Returns of Revenue and Expenditure furnished to the Financial Department, there will be little difficulty in completing the final Account for the year, and upon this will be shown all savings and excesses upon the Budget Grants, the reasons and the authority upon which any excesses were permitted, and how they have been met. It must be borne in mind that in all cases where excesses seem probable, sanction for meeting these from other quarters must be obtained before the expenditure is allowed to take place. The form of this Account will follow that of the Estimates.

Budget Check Registers may be dispensed with.

389. The annual Account will give the total Revenue and Expenditure of India in a complete form, but in the mean time the monthly Return will have kept the Financial Department well informed as to the progress of Revenue and Expenditure, and the labor of keeping up a Budget Check Register for each Deputy Auditor in which are entered a number of petty transfers between Budget Heads, may be saved.

Accountant General's Office.

390. The Office of the Accountant General for India performs for Political Treasuries and for some Departments which are specially under the Government of India duties similar to those carried on at the Office of the Deputy Auditors and Accountants General, and the business as regards these should be dealt with much in the same manner. He should have his efficient Deputy to aid him in his work, and act for him in his absence, and there should here also be an Examiner of Claims to pass Cheques upon the Bank of Bengal for such payments as belong to the Government of India. If, however, as has been proposed, the Bengal Office of Account is placed under the same roof as that of the Accountant General, an arrangement might be made under which the same Examiner of Claims might act for both Departments. The mode adopted for paying the Half-yearly Dividends by Interest Warrants is so similar to that of Cheques that the present arrangement need scarcely be disturbed.

ACCOUNTS.

Accounts received by Accountant General.

391. The Accountant General receives from Treasury Officers and others 85 Accounts per month, which should be dealt with in the manner described above. The number of vouchers passed by the Bank are about 10,000 per month, besides bills, remittances, and vouchers connected with 16 Civil Funds.

Military and Public Works' Accounts.

392. The Military and Public Works' Accounts have till now been brought into the Accountant General's Books in full detail. As these Departments now keep entirely separate accounts, it becomes unnecessary to introduce into the Imperial Books more than the Receipts and Expenditure under a limited number of Heads.

Adjusted Charges.

393. Adjusted Charges on account of other Provinces are not treated as Remittances, but are charged in the Accounts against the Provinces concerned. A memo. of these charges is furnished to the several Accountants General, who, however, do not include the adjusted charges in their own accounts, but only in their Audit Report of Expenditure.

Post Office and Telegraph, and Currency Commissioner's Accounts.

394. The Post Office and Telegraph Department being Imperial, are under the Accountant General to the Government of India. The Currency Commissioner's Accounts are also kept by the Accountant General; but under the present form, all transfers are carried into one account with a single column. It would be more clear to have three columns, one for Notes, one for Coin and Bullion, and one for Securities.

Interest on Currency Deposits.

395. The Interest on Currency Deposits goes to Revenue, whilst the expenses of the Department are charged as Expenditure.

Loan Department.

396. The Loan Department is also an important branch of the Accountant General's Office. The preparation of new in exchange for old Promissory Notes in this Department appears to be more complicated than necessary. The old Notes pass through a great many hands; they are registered several times over, and the new Notes receive each three signatures, and two sets of initials besides bearing upon them the signature of the holder to whom interest is to be paid. Four writers are engaged upon the preparation of new Notes, and each is not able to write out more than 20 per day. All Notes deposited are examined half-yearly before payment of Interest.

Deposits on account of Suitors Fund.

397. A large number of Notes deposited with the Accountant General belong to the Suitors Fund, of which some

deposits have existed more than 20 years. A Clerk from the High Court compares the Accounts daily with the Accountant General, and fees are payable to Government for the duties performed on account of these Funds. In 1862 there were 264 Accounts belonging to the Suitors Fund, and 80 belonging to the Insolvent Debtors' Court, in all 344 Accounts, upon which the Government commission amounted to Rs. 4,883. Police Funds are invested in Treasury Bills, bearing 6 per cent. interest. There seems to be no reason why a fixed proportion of these Funds should not be converted into a Book Debt, bearing interest at a rate not higher than 5 per cent.

Separate Registers for each Loan.

398. A separate Register under each Loan is kept of Promissory Notes held by Government on account of the Suitors and Insolvent Debtors' Funds. The plea against converting these Notes into a Book Debt is, that some of the Notes or of the endorsements might be forgeries, and that Government would incur liability by cancelling the Notes; but with ordinary care, this danger could be guarded against, and the risk of the documents being stolen or lost would be avoided.

Proceeds from the sale of waste lands invested in Promissory Notes.

399. Promissory Notes are received upon the sale of Waste Lands, or Notes are purchased with the proceeds. As the sale of Government land is a reduction of the Imperial Assets, it is very properly held that the proceeds should be devoted to the reduction of Imperial Liabilities, and the Notes which are obtained by the sales are therefore cancelled periodically. The last amount so cancelled was the proceeds of about two years, and amounted to Rs. 9,98,000. There does not seem to be any reason why they should be allowed to accumulate and should not be cancelled as soon as received.

Notes cancelled.

Savings on Cash Balances.

400. Besides the above amount of Notes cancelled by the funds derived from sales of Waste Lands, a still larger amount has been invested out of the Cash Balances. The amount of debt from which the country has been relieved in this manner has been Rs. 99,87,470, making in all Rs. 1,09,85,470.

Registers for interest.

401. There are 79 Registers for interest, and when interest falls due, Schedules of Notes are presented by Bankers, Merchants, and others for examination. If the Note and the endorsements are found to be correct, the interest payable is entered on the back of the Note amongst the endorsements. This mode of endorsing the interest appears apt to cause confusion upon payment. The reason given in its favor is that it marks how far the endorsements have been examined

Mode of endorsing interest on Note.

ACCOUNTS.

and found correct, and so far facilitates the examination for the following half-year. But this could equally well be done by initials with a date, and a special column being appropriated for the date to which interest had been paid, would be much more distinct and less likely to lead to confusion than its insertion amongst a number of signatures.

Interest paid through Treasuries.

Special Registers.

402. For the record of interest paid at the several Treasuries throughout India, there are special Registers which, as at present kept, are more voluminous than necessary. By a better adaptation of the form, space could be economized, so that 36 folios could be made to contain the information now contained in 140 folios.

Defective check upon interest paid in other Presidencies.

403. There is, however, a defect in the check upon interest paid in other Presidencies. The Collector sends notice of the payment of interest to the Accountant General to the Government of India, and charges the amount paid in his Account Current with the Deputy Auditor and Accountant General of the Presidency to which he is attached. The Deputy Auditor and Accountant General includes the amount of interest in the account he renders to the Accountant General in one sum, but does not give the detail of the payments. If, therefore, the Collector were to pay sums for interest and omit to report them to the Accountant General, the omission would not be discovered, the Registry of the interest paid would be incomplete, and a second payment of the same amount of interest would not be discovered by any check in his Office.

Outstanding interest not recorded.

Capital Accounts incorrect.

404. No record is kept of the amount of interest outstanding, and it is evident that the Capital Accounts of some of the older Loans are entirely incorrect. Some of the 5 per cent. Loans of early date are not brought into the Finance Accounts; some of them appear to be much more than paid off, one 5 per cent. Loan to the extent of one lakh of Rupees. These anomalies no doubt arise from errors in postings between various Loans, which, if adjusted, would show that Loans having apparent balances outstanding have in reality been paid off.

Loans in Sicca Rupees.

405. Some of the Loans are in Sicca Rupees, and in these the interest is each half-year computed in Sicca Rupees, and then converted into Company's Rupees. It would be much more simple to convert the capital of the Loan at once into the Rupees now current, and all subsequent conversions of interest would become unnecessary.

Notes transferred to London.

406. Notes transferred to London are enfaced by a Stamp, and are entered in special Registers under each Loan.

Either new Notes are issued in these cases, or a Certificate by the Accountant General is attached, showing that the endorsements up to date have been examined and found to be correct. The interest of these is paid in London by the issue of bills drawn on Calcutta, and subject only to the Indian Income Tax.

May be converted into Stock in England.

407. The Notes can in England be converted into a Book debt at the Bank of England, and if it is desired to retransfer to India, fresh Notes are issued at Calcutta upon the production of a certificate from the Bank of England, that the amount of Debt there has been cancelled; but in India holders have not the privilege of converting their Notes into a Book debt. This, if allowed, and adopted to any extent, would save the Government a considerable amount of trouble in the half-yearly examination of the Notes and their endorsements.

But not in India.

Amount of Notes outstanding.

408. The total amount of Promissory Notes outstanding is about 60 crores, of which about ⅓rd is held by Natives and ⅔rds by Europeans.

Fees payable on renewal and transfer of Notes.

409. Fees are paid for the renewal of Notes and for transfers, &c., and are recorded in five different Books for the several classes of fees, and they are from time to time paid to the account of the Accountant General at the Bank. There is, however, a want of check in seeing that the total amount of fees collected reach the Bank. It would be less liable to risk if it were made a rule that all applications for renewal or transfer of Notes should be on paper bearing a Stamp equal to the value of the fee payable.

Application should be on stamped paper.

Fees for searches paid to the Clerks.

410. Searches are made by the Clerks after Office hours, and the fees in these cases go to the Clerks. The payment of fees to public Clerks on their private account for work connected with their public duties is not a good arrangement, and is apt to lead to abuse. It would be better to make these searches part of the general duties of the Clerks, and let the fees be accounted for in the same manner as other fees.

Supply Bills.

411. Supply Bills are granted by the Accountant General on certificates granted by the Bank, that the money has been lodged there. The Deputy Auditor and Accountant General furnishes each day to the Bank, and to the Accountant General, a list of Treasuries upon which the balances will admit of bills being drawn, and the rate that should be charged, which is generally either at par or at a small premium; and at the close of the day the list is returned to the Deputy Auditor and Accountant General, with the amount of bills

ACCOUNTS.

which have been sold to the public marked against each Treasury. It would be more simple if the Bank were to issue the Bills themselves in place of the certificates upon which the Bills are granted by the Accountant General, and there appears to be no objection to this course.

The issue of bills in the hands of the Assistant Accountant and the Superintendent.

412. The Assistant Accountant signs the Bills and Letters of Advice, and the Superintendent of the Branch also signs the bills. These two Officers have the power of signing Bills and Letters of Advice to any amount, and would not be detected in any improper issue until the bills had been paid, and the Treasury Accounts had been examined by the Deputy Auditor and Accountant General. The security would be increased if the Advice Lists were signed by some other superior Officer of the Department instead of by the Officers who sign and issue the Bills. The bills drawn by one Treasury upon another are checked by comparing the credits of the one account against the debits of the other.

Remittances include unadjusted debits and credits.

413. In the Bengal Accounts there will be found in the Accounts under the head of "Remittances" a large number of Debits and Credits which are not really Remittances. Receipts which should have been credited to some Head of Service, but regarding which some question has arisen, are carried to the Head of Remittances, and there they are left, and the same with charges. Under the head of Judicial Remittances, there are unadjusted items which have been brought forward, year by year, since 1824. On the 30th April 1861, the amount of unadjusted Judicial Remittances

was on the Credit side	Rs.	4,19,000
and on the debit side	,,	3,87,000

In the Post Office, the Remittance Account showed—

Credits	Rs.	6,25,000
Debits	,,	3,68,000

Active measures should be taken to reduce these and similar amounts under other Heads of Service.

Differences between Accounts.

414. The Departmental Accounts in many instances differ widely from the Treasury Accounts. The Balances do not agree, and must be written off, as they cannot now be adjusted. A Clerk has been employed for four years upon them with small results.

Bills payable include Stores, &c.

415. Under the head of "Bills payable," there is also a large accumulation of unadjusted items. This Head includes stores, adjustments of salaries, inter-departmental adjustments,

and stores in use since 1856. Stores supplied by the Ordnance Department for use in the Civil Departments are debited to "Bills payable" in the Bengal Books by credit to Military Books. If expended, the value of the Stores is debited to the Department or Head of Service concerned and credited to "Bills payable." If returned into Store, the return value is debited to "Military Books," the difference between the issue and return valuation is charged to the proper Head of Service, and "Bills payable" is credited. This mode of passing Store transactions through Books which should only record Cash transactions, adds much to the complexity of Accounts. The transfer of Stores between Departments should be recorded separately in Store Accounts, showing numbers and quantities only.

List of Bills payable unclaimed.

416. The particulars of the Balance of the Head "Bills payable" for the year 1859-60, contain items referring back as far as the year 1817-18, and fill 49 sheets. Bills unpaid for 20 years are carried to credit of Government, and in the year 1856-57, the sum of Rs. 1,07,000 was transferred from the head of Bills payable to the credit of "Profit and Loss." The amount of Bills payable unclaimed in 1859-60 was Rs. 5,14,000, of which the greater portion consisted of current Bills, the remainder principally of Bills drawn on the Treasury of the Collector of Behar in the early part of the year 1857. These were probably paid, but owing to the total destruction of the records of that Office, no proof of payment exists. There is also a large number of Bills of such small amount that they remain unclaimed; these should be written off to Revenue after being kept on the Books for seven years. The particulars of the Balance on the Debtor side fill 17 sheets, the amount being Rs. 4,50,430. This consists almost entirely of departmental adjustments, and Stores in use debited to this head under the inconvenient system described in para. 415.

Departmental, Provincial, and Treasury Accounts do not agree.

417. The Accounts generally do not agree with each other. The Auditor General communicates to the several Deputy Auditors and Accountants General the adjusted Receipts and Charges upon their accounts, and the remittances in transitu are taken into account in the adjustment of Cash Balances, but the former are not carried into the Provincial Books, and only appear in the Audit Reports; nor do the Departmental Accounts always agree with those of the Deputy Auditors or of the Accountant General.

Confusion in the Accounts.

418. At Madras the Public Works Controller reported for the year 1862-63 an expenditure on public improvements

ACCOUNTS.

of 52 lakhs, whilst the Inspector General states it at 40 lakhs, and on the total Expenditure, there is a difference of 32 lakhs. The Deputy Auditor of Bengal, from information supplied by the Controller, gives the Public Works expenditure as 20 lakhs above the Estimate. These discrepancies arise probably from the inclusion or exclusion of Local Funds; but these Accounts have not been brought to a proper agreement. As regards Remittances also there are differences on the Debits and Credits between the Treasury Accounts and the Public Works Department. This confusion will continue to arise till an improved and more simple system of account has been introduced.

Auditor General.

419. The Auditor General's duties are not very distinct from those of an Accountant General. The Accounts of the Accountant General to the Government of India and of the several Deputy Auditors and Accountants General, are here brought into a general Account, but as for the Appropriation Audit which is spoken of as being exercised by the Auditor General, it is only through his Deputies that he can act, for the vouchers upon which alone a real Appropriation Audit can be effected never enter his Office, and all that he can do is to compile the accounts of the other Accountants, and compare the results against the Budget Grants.

Appropriation Audit by Auditor General only general.

Compiles a general Account.

420. The Auditor General consolidates all the accounts of the other Presidencies and Provinces into one general Statement of Revenue and Expenditure prepared from the monthly Returns of Receipts and Payments furnished by the several Deputy Auditors and Accountants General. There is also a consolidated Statement of Receipts and Charges for debt Accounts. These are combined into a Cash Statement, showing on the Debit side, Balance, Revenue, Public Debt Receipts, and Supplies from London, and on the Credit side, Expenditure, Public Debt Charges, Supplies to London, and Balance.

Quarterly and annual Statements.

421. The quarterly and annual Statements are prepared in the same manner as the monthly Accounts; but as the charges are audited and adjusted as the year proceeds, it will be found that the quarterly differ in their results from the three monthly, and the annual from the four quarterly Accounts.

General Cash Balance Statement.

422. A general monthly Cash Balance Statement is prepared from Returns furnished by each Deputy Auditor, showing for each Treasury the Cash Balance in hand. Abstract Statements are prepared, including Adjusted Charges, Remittances, Account Current London, and Remittances in transitû,

but there is no regular set of Imperial Books bringing together the Revenue and Expenditure of the Empire in a complete form.

No Imperial Books.

London Stores.

423. London Stores are charged against Departments, and credited to London on the Invoices; but if, as has been asserted, these Invoices occasionally do not reach India till two years after the goods have been sent from England, the record of these transactions must be very imperfect. At the time of our enquiry, the differences of Account under the Head of London Stores amounted to eight lakhs of Rupees. The best mode of dealing with these Stores would be to charge them at once when and where purchased. They would then always appear as charges of the year in which the expenditure takes place, and these discrepancies between the Accounts would not arise. Each Department would send its own Indents to the India Office, and would there be charged with its due proportion of expenditure, and in India the Estimates would be reduced by the amount of Europe Stores that would be provided from England. The Establishment of an Imperial set of accounts, which will shortly be alluded to, would bring all these charges, wherever paid, under the proper Heads of Expenditure.

Stores should be charged when purchased.

Finance Accounts prepared from imperfect data.

424. The Finance Accounts which are sent home to be laid before Parliament as the Accounts of the Indian Empire, are prepared from imperfect and incorrect data, and do not by any means give a complete Statement of the Revenue and Expenditure of the country. These Accounts, as has been explained, are not made up from Accounts of audited expenditure, but from Returns of receipts and unadjusted payments. Large sums are included under the head of "unclassified charges," and some payments made in England on account of India do not appear in these Accounts at all, owing, it is believed, to these payments not having been reported to the Government of India in any official form. In regard to the Finance Accounts for the year 1862-63, we would observe that the amount shown therein, as the expenditure of the Public Works Department, does not agree with the aggregate of the amounts shown in the Accounts rendered by the Deputy Auditors and Accountant Generals of the several Presidencies and Provinces. The amount included in the Finance Accounts is taken from a general Statement furnished to the Auditor General by the Inspector General, Public Works Department; the difference between these two Accounts, which is considerable, is carried to "Local Remittances" so that the Cash Balances

ACCOUNTS.

Appendix No. 11.

Cannot be compared with Budget grants.

may not be disturbed. A revised Form of Finance Accounts, to be founded on audited expenditure, is submitted.

425. It is difficult to make a satisfactory comparison between these Accounts and the Budget Estimates, and although they are supported at a later period by voluminous Books of Accounts furnished in detail to the Secretary of State by the several Governments, these Accounts are so bulky and prepared so entirely without classification or arrangement, that for the purpose of check, and of general information, they are useless. They consist of about 40 large volumes of Ledgers and Journals, which are sent to England yearly, but mostly in arrear, and are seldom, if ever, referred to.

Detailed Accounts sent in support of them useless.

Account Current London.

426. Besides these Accounts, there is the Half-yearly Account Current, which is furnished to the Secretary of State by each Government in its own form and under its own Heads of Service, so that a combination of the accounts for the whole of India becomes difficult and uncertain, and after the regular Account has been transmitted, it is usually followed by a series of supplementary accounts to supply omissions, and portions of the Accounts which could not be furnished earlier. Each Presidency and Province, besides sending its own Accounts Current to London, sends a copy to the Accountant General for India. This Officer prepares the Account Current India, from Returns furnished by the several Departments of Military, Public Works, Mint, Post Office, Telegraph, and by the Civil Departments.

Account with the English Government.

427. Such transactions as relate specially to the English Government are not included in the several Accounts Current London, but are collected by the Accountant General for India, and are concentrated into one complete Account for the whole of India, and the totals only are incorporated into the Account Current for India. The Accounts Current London are, however, much in arrear, and when they arrive in England, they remain for years without being adjusted with the Indian Accounts.

Accounts Current London, have not been adjusted for years.

Some more simple method of adjustment must be adopted.

428. If regularity and accuracy are to be introduced into the Accounts of India, it becomes indispensable that some more simple and certain means be adopted for securing an early agreement between the Accounts in England and in India.

Imperial Accounts in London and at Calcutta.

429. The best mode of arriving at this desirable result would be to establish in Calcutta and in London a complete set of Imperial Books, the one and the other contain-

ing identical accounts to be posted monthly, and these monthly postings to be interchanged between the two countries by a simple account of Receipts and Payments being transmitted monthly from each side. Where there is a double Government like that of India, with a Viceroy controlling the finances of the Empire ruling at Calcutta, and a Government with still higher powers sitting in London, it seems reasonable that both these Governments should be supplied at the earliest date, and with the utmost exactness, with complete information as to the state of the Finances of the Empire.

Should furnish each Government with exact financial information.

BENGAL SECRETARIAT LIBRARY.

430. Great detail need not be entered into, and the Secretary of State might himself determine the Heads of Service or Classes under which he will furnish to the Indian Government the monthly account of Home Revenue and Expenditure; it would only be necessary that the Ledger Headings used here and in England should be uniform, so that the postings would in each case be carried to the same Ledger Account, and the Accounts would on each side be uniform and agree.

Details not necessary, but Accounts should be uniform.

431. One great advantage of this arrangement would be that no adjustments of Receipts and Charges between the two countries would be necessary, but all final payments, whether made here or in England, could at once be charged to the proper Head of Service in both sets of Books, and there would be no danger, as there now is, of Charges debitable to India being omitted from the Home Accounts, and still not appearing in the Indian Accounts, nor would it be years before the mutual accounts are agreed as is now the case.

Adjustments would not be required.

432. The Accounts would be agreed month by month, and any discrepancy arising between them would at once be set right, and the Home Government would thus always be in possession of full financial information up to the latest date possible. The charges against Her Majesty's Government would appear on the English as well as on the Indian Books, and would be recovered in England by the Secretary of State, and the recoveries would appear to the credit of the Indian Government in both sets of Books, and the same course would be pursued with regard to the claims of the English against the Indian Government.

Accounts would be agreed month by month.

433. In order to secure correctness and uniformity, it will be desirable that the transactions of other Presidencies and Provinces should pass through the Supreme Government, in place of being sent independently to England, so that they would appear in the Imperial Books at Calcutta and in England

Financial transactions of all the Governments and Administrations should pass through Imperial Books.

ACCOUNTS.

in an uniform shape, and complications and discrepancies would be avoided. This need not in any way trench upon the independence of the several Governments; for, without question, the Finances of India are Imperial, and should be dealt with as such, especially as simplicity of accounts, accuracy and speed in arriving at important financial information are the objects in view. Instructions from home relating to accounts should be issued to the Supreme Government, and should not be sent from England to Bombay or Madras, as has often been the case, as this course prevents necessary uniformity, and would be apt to bring confusion into the Imperial Accounts.

Imperial Books should commence with the year 1864-65 experimentally.

434. If the several recommendations proposed in this Report are adopted, there would be but little difficulty in starting the new Imperial Books for the year 1864-65 at all events experimentally, and during the first year, any adaptations which might, upon the experience of a few months' working, appear to be desirable, could be introduced, so that on the 1st May next, the Books would commence the new year in a very complete shape. Specimens of the proposed monthly accounts for transmission between India and London will be found in the Appendix.

Appendices Nos. 12 & 13.

Annual Account.

435. From these books would be prepared the Annual Account of audited Receipt and Expenditure, which would give an exact comparison against the Budget Estimates, and show the savings and excesses on the several Budget Heads as described above.

Establishment of the Imperial Accounts.

436. The Establishment of the Imperial Accounts upon the new system would meet with but little difficulty in England, where there is a supply of trained Accountants, but here in India, in order to carry out the system with success, it would be necessary to select an Officer to take charge of the Imperial Accounts, who is thoroughly acquainted with the most modern system of official Account-keeping. A good Assistant and a few good Clerks would be all that would be required.

Audit Board.

437. Besides the Auditor General, there is an Audit Board, which at one time used to consist of two Members, but it has now been reduced to the Auditor General himself with a Secretary and two Clerks. The duty of this Board consisted in settling points relating to Accounts, which were sent to it for decision, acting as a Board of Appeal. But now that it has been reduced to one Member, and that this Officer appeals from himself as Auditor General to himself as Member of the Audit Board, it seems time to abolish the Board altogether.

Acts as a Board of Appeal.

Board should be abolished.

The decision of the Auditor General as such should, in these matters, be sufficient and final.

Financial Department proper.

438. The Financial Department proper keeps no actual accounts, but only exercises a general control over the accounts and finances. The Principal Assistant Secretary has the general supervision over the Estimates, the increases or decreases of Revenue or Expenditure, the Cash Balances, the Bullion, Currency, and Railway Accounts, whilst the 2nd Assistant Secretary has the general charge over items of Expenditure and generally assists the Financial Member of Council. But these are chiefly Secretariat duties, and have no direct bearing upon the system of Account.

Duties of the Assistant Secretaries.

Large saving of Establishments will follow the adoption of the new system.

439. The saving by the introduction of the new system will ultimately be very considerable, owing to the abolition of pre-audit and the cessation of the present system of having two complete sets of Accounts and the labor of working up arrears. For a time, however, the whole strength of the Offices should be thrown upon bringing up the arrears of such accounts as are of any use.

Revision of Establishments.

440. The recommendations which have been proposed would, if carried out, necessitate a complete revision of the present Establishments, but as the alterations would be gradual, and as a large amount of arrear under the present system would have to be brought up, it would be premature to propose the changes which at a later period will become necessary. We are, however, of opinion that it is very desirable that the title of "Accountant General to the Government of India and Auditor General," should be at once altered to that of "Controller General;" and, that the title of "Deputy Auditors and Accountants General" be altered to that of "Accountant General," it being understood that in this title would be implied those of "Auditor" and "Civil Paymaster." In regard to the duties of the Controller General, they should extend to the general control of the finances of the empire: he would be responsible for the compilation of the General Budget Estimates of India; and for the record of the Expenditure. The duties hitherto performed by the Controller General, in his capacity as Accountant General to the Government of India, would continue under his directions.

Want of able Deputies and of a better class of Clerks.

441. It is only at present desirable to call attention specially to the want that is felt of having in each Account Office a Deputy in a position thoroughly to assist his Chief in his important duties, to take his place during his absence, and to assist in carrying out a system of periodical inspections of the several Treasuries, a duty which we look upon as of

ACCOUNTS

much importance, but one to which at present sufficient attention has not been given, and further to the desirability of securing the services of a better class of clerks than are employed in some of the Public Departments. For instance, in the Office of the Accountant General, 20 of the Clerks receive only Rs. 15 per month; in the Office of the Deputy Auditor and Accountant General, 50 of the Clerks do not receive more than Rs. 20 per month; and in the Small Cause Courts there are employed 186 Clerks, besides 34 Peons and a temporary Establishment. The Clerks enter at Rs. 10 and 15 per month, and it scarcely seems surprising that with such salaries so large a number is found necessary. With a more intelligent class, probably half the number would do the work better. When merchants give Rs. 50, Rs. 60, and Rs. 100 for Clerks who write English, it is not likely that Clerks at Rs. 10 and 15 are worth much.

Establishments.

442. The Offices of the Auditor and Accountant General of the Government of India, of the Deputy Auditor and Accountant General, and of the Civil Paymaster, employ at present 8 Superintending Officers, 467 Clerks, and 128 Servants, &c., at a cost of Rs. 5,35,989. This leaves a wide range for re-organisation and reduction of numbers and cost.

Privilege Remittance Transfer Receipts.

443. There is a practice in India which has been carried to such an extent as seriously to burden the public accounts with transactions which have no legitimate place there. It has been usual to accommodate Officers receiving pay or salary with a portion of pay, and the balance is given them in what are called Privilege Remittance Transfer Receipts, which are orders payable at any other Treasury in India.

Government becomes Commission Agent to its Officers.

444. This system throws a great portion of the private remittance business of India upon the hands of the Government, and it is evident in these transactions that whatever is the greatest gain to the individual is the greatest loss to Government, who have to supply the funds, whatever the Rate of Exchange may be. This privilege is extensively used for the payment of Tradesmen's Bills, &c., each Officer drawing numerous Bills for trifling sums, so that Government becomes in fact the Commission Agent of its own Officers. Cases have also been quoted, with what truth we know not, that, where the Rate of Exchange has made it a matter of profit, Officers have made use of their privilege in favor of Bankers, &c., who were thus enabled to remit their own money at the cost of the Government. A check

should be put on this system which at some Treasuries causes nearly half the remittance work of the Office.

A check should be placed on this system.

445. In two Provinces alone, the Punjab and the North-Western Provinces, the number of Privileged Remittance Transfer Receipts drawn on the Bank of Bengal in one year were 11,223, against 7,643 bills drawn for State purposes. In the Bombay Presidency the amount of Supply Bills drawn in the year is stated to be Rs. 21,63,968, whilst the private transactions of privilged persons amounted during the same period to Rs. 27,06,807. It thus appears that where data have been given, the private transactions far exceed those of the public.

Large number of private transactions.

446. When it is recollected that all these documents have to be prepared and recorded at the place of issue, that they must be transmitted by post from and to every part of the Empire, that they have to be examined, paid, and recorded at the place of payment, it must be admitted that the labor thrown upon public Officers for private purposes is very considerable.

Labor entailed upon the Government service.

447. Banking facilities and other means of remitting money are increasing so rapidly in India, that it will be no hardship to put a stop to the practice except in some few exceptional cases.

Increase of banking facilities render privilege unnecessary.

448. Wherever there is an European Bank, a Money Order Office, or where Currency Notes circulate, the privilege should cease. In other cases not more than one Transfer Receipt should be granted to each privileged Officer per month at the charge of 1 per cent., unless supply bills are selling at a higher rate, in which case the charge should be equal to that on supply bills, and the lowest fee payable should be one Rupee for any transfer receipt of smaller amount than Rs. 100. This charge will check the practice which exists of taking out Privilege Remittance Transfer Receipts for sums of most trifling amount.

Limit which should be placed upon their issue.

449. The abolition of pre-audit will render unnecessary, in a great degree, the practice which exists to a considerable extent of making what are called Permanent Advances. These are Funds supplied to disbursers, in order to meet contingent and other similar charges for which pre-audit cannot be obtained in time to include them in the month's accounts. Under the proposed system, this difficulty will be removed, and Permanent Advances or fixed Imprests should only be granted to meet small cash payments.

Permanent advances.

ACCOUNTS.

Should only be granted to meet small cash payments.

450. A small sum might in these cases be advanced, out of which petty disbursements should be made under the directions of the Accountant, and from time to time the disburser would present the vouchers which he had paid, and recover the amount from the Accountant, thus replacing himself in funds to the exact amount of the original advance.

Cheques should not be drawn for trifling sums.

451. This arrangement would often obviate the necessity of drawing a large number of Cheques for very small amounts, for instance, the Military Paymaster is stated to have drawn a Cheque for a few pies. This involves much trouble to the Payer, to the Payee, and the Bank or Treasury, and might be obviated by a small permanent advance being granted not much more than sufficient to meet the day's cash payments, which should be limited to small sums, and at the close of the day a Cheque would be drawn for the amount of the cash payments, so that the cash advance would always be the same, and the Register of Cheques would show the total daily payments. Where the disburser has not ready means of obtaining and cashing Cheques, he might be entrusted with a larger amount as a permanent advance, but it should never exceed one month's payments. Fractions of annas should be omitted from the General Accounts, any sum above six pies being treated as one anna.

Local Departmental audit.

452. The system of local audit in the Departments themselves is one which might, with advantage, be considerably extended. In place of compelling Officers to send their vouchers and full copies of their accounts to the Deputy Auditor and Accountant General, it would save much labor and be equally effective if that Officer were to depute an Examiner to audit and report upon the accounts by inspection of the books and documents themselves at the Office of the Accountant. The whole of the copying would be saved, and the vouchers would not be removed from the custody of the Officer who may frequently have occasion to refer to them, and the Examiner would have the opportunity of seeing that the Departmental Books are properly kept. The Examiner should be changed occasionally, so that the audit would not always be in the same hands; but this mode of audit should be looked upon as part of the general duties of the Audit Department, and not give any claim for extra remuneration. Offices like that of the Administrator General should be brought under this system, and the appointment of special Auditors should cease.

Large amount of copying would be saved.

No extra allowances should be granted.

Publication of Accounts.

453. When once the proposed arrangement of posting Receipts and audited Expenditure monthly into the Imperial

Books has been established, there will no longer be any difficulty in preparing accurate Accounts, either monthly or quarterly, to be published for general information. This has not been desirable so long as the monthly, quarterly, and annual accounts did not agree with each other, but if the recommendations that have been made are carried out, there will be no fear of discrepancies, and the Public Accounts may be published with advantage.

Different years which are in use.

454. A question bearing upon this subject relates to the period for which the Estimates are prepared and the Accounts are made up. There are at present the Calendar year commencing on the 1st January, the Umlie year commencing in June, the Bengal year commencing in the middle of April, the Fussli year commencing on the 10th June, the Madras Fusli year commencing on the 1st July, the Mahommedan and other Native years, the English Financial year commencing on 1st April, and the Indian Financial year commencing on 1st May.

Year commencing 1st May.

455. This latter year, commencing on the 1st May, probably owes its origin to commercial convenience, the shipping season in India formerly closing on 30th April, on account of the commencement of the S. W. Monsoon. No such object has any weight at present, and it may be worthy of consideration whether this date is the most convenient for the public Accounts. This seems very doubtful, for the date is not uniform with that of the English Financial year. It throws the consideration of the Budget and the closing of the Annual Accounts into the hottest period of the year, and sends the Annual Accounts home at a period too late for the consideration of Parliament.

Objections against this year.

Year commencing the 1st April.

456. An alteration of the date to 1st April would bring the Budget and the accounts one month earlier, and there would then be uniformity between the English and Indian accounts. But even with this change, the annual accounts would arrive in England too late to aid in the Parliamentary discussions on the Indian Budget.

Year commencing 1st January.

457. This would not be the case if the Indian Accounts were closed on the 31st December, giving then four months for their preparation, they would reach home early in June quite in time for the Parliamentary discussions. The question would be whether, by the end of December, there would have been sufficient time, after the setting in of the cold season, for the preparation of the Estimates and of the Budget Statement. There might also be some inconvenience to the Public Works and the Survey Departments, if the Budget year were

CONCLUSION.

made to divide their expenditure in the middle of their out-door operations.

Fusli year.

458. In some parts of India the collections of Revenue are made according to the Fusli, or some other native year. Whatever year is fixed upon as the Financial year of India should be made universal throughout India, and all Accounts and Collections following the rule of some local year should be converted into the general financial year.

CONCLUSION.

Recommendations which have been made.

459. Before concluding this Report, it may be well to sum up the principal recommendations which have been made, leaving a number of minor suggestions to be sought for in the body of the Report.

Budget Estimates.

1st.—The first recommendation relates to the Budget Estimates, which should be simplified, re-classified, and rendered uniform, so that all the Budget Estimates can be brought into one General Budget Estimate for the whole of India, including the Receipts and Expenditure of the Home Government. By omitting a quantity of useless detail, and by a re-arrangement of the Services, a reduction in size will be made in the Bengal Budget Estimate alone from about 450 pages to 61 pages, and this will include 10 pages of matter giving some very useful information which was omitted from previous Budget Estimates; other Estimates will be capable of reduction in like proportion.

Intermediate Estimates.

2nd.—It is further recommended that the several intermediate Estimates which are generally inexact, should be superseded by a monthly Statement of actual Receipts and audited Expenditure.

Departments to keep Accounts.

3rd.—That Government Departments controlling Receipt or Expenditure should keep their own departmental Accounts, examine Claims, and authorize expenditure appertaining to their departments, and that there should be a general revision of these Accounts.

Pre-audit to be abolished.

4th.—That pre-audit by the Civil Paymaster be abolished, and the responsibility of passing claims be thrown upon the Departments concerned.

Departmental Account to be subject to Post-audit.

5th.—That the departmental Accounts be subjected to a monthly Post-audit by the Deputy Auditor and Accountant General, either by a local audit conducted by one of his Officers in the Department itself, or upon departmental Accounts rendered to him monthly.

CONCLUSION.

6th.—That Banks and Treasuries in place of rendering classified Accounts Current should render simple unclassified Accounts made up day by day, and transmitted, with vouchers, to the Deputy Auditor General daily by the Banks at the Presidency Town and by instalments on the 10th, and last day of the month by the Treasuries and Branch Banks, so that the audit of these accounts may be completed immediately after the close of each month.

Treasury Accounts to be unclassified.

7th.—That accounts relating to the assessment and collection of Revenue, and to arrears and all Statistical Returns be furnished by Collectors to the Revenue Board, and not to the Deputy Auditor and Accountant General.

Revenue Accounts to go to Revenue Board

8th.—That salaries and fixed charges be paid under permanent orders.

Fixed charges to be paid on permanent orders.

9th.—That travelling, contingent, and other varying charges be paid in the Mofussil under the orders issued by the Commissioner, the Judge, the Collector, or other high Official, within the limits assigned by the Budget Grants; these orders to be signed as examined by the Officer in charge of the departmental Accounts.

Varying charges to be passed by local Officers.

10th.—That Orders for payment issued by Departments in the Presidency Towns shall be passed by the Examiner of Claims to be attached to the Office of the Deputy Auditor and Accountant General.

Presidency payments to be passed by Examiner of Claims.

11th.—That the Examiner of Claims shall pay by drawing Cheques upon a Drawing Account at the Bank, which shall be fed as required from the General Account; and that payments by Cheques drawn on the Branch Bank shall be dealt with in the same manner.

Examiner to draw Cheques on drawing Account.

12th.—That the Government of Bengal shall have an account at the Bank of Bengal separate from the account of the Government of India.

Government of Bengal to have separate account.

13th.—That all Government moneys, whether in the hands of the Government of India, of the Government of the Presidency, or of any of its disbursing Officers, shall be considered as part of the Government Balance, and shall be treated as such by the Banks.

All Government balances to be treated as such by the Banks.

14th.—That all payments passed by the Examiners of Claims shall at once come under the audit of the Deputy Auditors and Accountants General; and those paid at the Treasuries by instalments twice a month.

Payments to come at once under audit

15th.—That the claims upon the Government of India shall be treated in the same manner by the Auditor and Accountant General to the Government of India.

Claims on Government of India to be treated in same manner.

CONCLUSION.

Improvements in mode of collecting and recording Revenue.

16th.—That sundry improvements be carried out in the mode of collecting Revenue and of recording the Receipts and Disbursements.

Monthly Record.

17th.—That the Record of Receipts and Disbursements be monthly on actual Receipts and audited Expenditure.

Arrears to be avoided.

18th.—That arrears be brought up and be avoided for the future.

Unadjusted and inefficient to cease.

19th.—That the terms "adjusted," "unadjusted," and "inefficient be excluded from the accounts.

Transfer Receipts.

20th.—That a limitation be placed upon the issue of Privileged Remittance Transfer Receipts.

Rules regarding allowances, &c.

21st.—That the rules regarding leave, deputation allowances, and travelling allowances be simplified.

Efficient Deputies to be appointed.

22nd.—That the system of transferring Officers from all parts of India to officiate for Officers on leave be abolished, and that efficient Deputies be supplied to each Account Office to assist the Chief and act for him during his absence.

Vernacular Accounts to be discouraged.

23rd.—That the keeping of Accounts in the vernacular be avoided by the encouragement of Clerks competent to keep Accounts in English, and by the translation of vernacular documents at the first stage of proceeding.

Annual Accounts

24th.—That Annual Accounts be prepared completely working up to the Budget Estimates, showing under each Head the savings or excesses of expenditure, and the authority under which these latter have been incurred.

Imperial accounts to be established.

25th.—That a set of Imperial Accounts be established at Calcutta and in England, containing identical entries, and concentrating all the Financial transactions of the Indian Empire, both here and in England.

Account Current London.

26th.—That the Account Current London, and that with Her Majesty's Government be superseded by a monthly Statement of Receipts and Disbursements to be mutually exchanged between London and Calcutta.

Stores to be charged where purchased.

27th.—That all stores be charged when and where purchased against the Department indenting for them.

Accounts to be published.

28th.—That when the Accounts have been brought into order under the new system a Statement showing the results shall be published for general information at the close of each quarter and of each year.

Financial year to be altered.

29th.—That the Financial year be made to commence on the 1st January, or if this is found to be too early after

the setting in of the cool season, on the 1st April in place of on the 1st May.

CONCLUSION.

460. These are the principal recommendations; there are, however, a number of minor points which deserve attention, but are too numerous to recapitulate in this resumé. If the general scheme as set forth above be sanctioned, the other suggestions, chiefly dependent upon the adoption of the main proposals, will naturally follow, and no doubt, as the change of system is being worked out, new points and further modifications which have now escaped notice will suggest themselves.

Minor recommendations.

Modifications may suggest themselves.

461. In conclusion we can only express our sincere acknowledgments for the ready attention and hearty co-operation we have met with during our arduous undertaking from every branch of the Service.

CALCUTTA:
7th September 1864.

M. H. FOSTER.
H. W. S. WHIFFIN.

APPENDIX.

ABSTRACT OF APPENDICES

To the Report of the Commissioners of Inquiry into the constitution and the mode of conducting the business of the Financial Department, and of the Offices of Audit and Account attached to that Department.

Number of Appendix.	Paragraph of Report.	Nature of Appendix.
No. 1	63	General Estimate for India.
„ 2	63	Budget Estimate for Government of India (General and Political.)
„ 3	63	Ditto ditto Government of Bengal.
„ 4	63	Extract from Home Estimate Statement of Receipts and Expenditure.
„ 5	212	Permanent Order Form.
„ 6	224	Cash Book of Civil Treasury.
„ 7	224	Bi-monthly Abstract List of payments at Civil Treasuries.
„ 8	224	Cash Account to be rendered from Civil Treasuries with Appendices.
„ 9	227	Statement of daily Cash transactions of ditto.
„ 10	346	Establishments of several Civil Paymasters in India.
„ 11	424	Annual Finance Accounts of the Government of India.
„ 12	434	Monthly Statement of Receipts and Payments in India, (for India Office.)
„ 13	434	Ditto in England, on account of Government of India, (for Calcutta.)

BENGAL SECRETARIAT LIBRARY.

Appendix No. 1. See Para. 63 of Report.

GENERAL

BUDGET ESTIMATE

OF

INDIA

FOR THE YEAR

1864-65.

GENERAL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUES AND

FOR THE YEAR FROM 1ST MAY

REVENUES AND RECEIPTS.	Estimate 1864-65.	Estimate 1863-64.	Compared with Estimate 1863-64.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
CIVIL:—				
Land Revenue - - - - - -				
Tributes and Contributions from Native States - - - - - - -				
Forest - - - - - - - -				
Abkaree (Excise) - - - - -				
Income Tax - - - - - -				
Customs - - - - - - -				
Salt - - - - - - - - -				
Opium - - - - - - - -				
Stamps - - - - - - - -				
Mint - - - - - - - -				
Post Office - - - - - -				
Telegraph - - - - - -				
Law and Justice - - - - -				
Police - - - - - - -				
Education - - - - - - -				
Interest - - - - - - -				
Miscellaneous - - - - - -				
ARMY—MISCELLANEOUS - - - - -				
MARINE—MISCELLANEOUS - - - -				
PUBLIC WORKS—MISCELLANEOUS - - -				
RAILWAY RECEIPTS:—				
Net Receipts from Railways and other Guaranteed Companies - - -				
Gain by Exchange on Railway Traffic and other Receipts - - - -				
Total Revenues and Receipts, Rupees -				

Net Increase (or Decrease) of Revenues and Receipts in 1864-65, Rupees _____

Calcutta, _____ 1864.

ESTIMATE OF INDIA

YEAR 1864-65.

RECEIPTS, AND OF THE EXPENDITURE OF INDIA,

1864 TO 30TH APRIL 1865.

GRANTS.	EXPENDITURE.	ESTIMATE 1864-65.	ESTIMATE 1863-64.	COMPARED WITH ESTIMATE 1863-64.	
				INCREASE.	DECREASE.
		Rs.	Rs.	Rs.	Rs.
	CIVIL:—				
1	INTEREST ON FUNDED AND UNFUNDED DEBT - - - - -				
2	INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS - - -				
3	LAND REVENUE - - - -				
4	FOREST - - - - -				
5	ABKAREE (EXCISE) - - - -				
6	INCOME TAX - - - - -				
7	CUSTOMS - - - - -				
8	SALT - - - - - -				
9	OPIUM - - - - - -				
10	STAMPS - - - - - -				
11	MINT - - - - - -				
12	POST OFFICE - - - - -				
13	TELEGRAPH - - - - -				
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS - - -				
15	ADMINISTRATION AND PUBLIC DEPARTMENTS - - - - -				
16	LAW AND JUSTICE - - - -				
17	POLICE - - - - - -				
18	EDUCATION, SCIENCE, AND ART -				
19	ECCLESIASTICAL - - - -				
20	MEDICAL SERVICES - - -				
21	STATIONERY AND PRINTING - -				
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES - - -				
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS - - - -				
24	MISCELLANEOUS - - - -				
25	SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES - -				
	ARMY - - - - - - -				
	MARINE - - - - - - -				
	PUBLIC WORKS - - - - - -				
	RAILWAY EXPENDITURE:—				
	SUPERVISION, AND COST OF LAND -				
	LOSS BY EXCHANGE ON RAILWAY EXPENDITURE CHARGED TO CAPITAL				
	GUARANTEED INTEREST ON THE CAPITAL OF RAILWAYS, &c. - -				
	TOTAL EXPENDITURE, RUPEES -				

NET INCREASE (OR DECREASE) OF EXPENDITURE IN 1864-65, RUPEES _____

ESTIMATED SURPLUS (or DEFICIT) in 1864-65, Rupees _____

The following is the Estimated Cost of Collecting the undermentioned Revenues:— _____

LAND REVENUE	PER CENT.	CUSTOMS	PER CENT.	OPIUM	PER CENT.
ABKAREE	"	SALT	"	STAMPS	"

GENERAL BUDGET

REVENUES AND

STATEMENT OF THE ESTIMATED REVENUES AND RECEIPTS OF EACH GOVERNMENT AND

FROM 1ST MAY 1864

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.				
	GENERAL AND POLITICAL.	OUDE.	CENTRAL PROVINCES.	BRITISH BURMAH.	EAST AND WEST BERAR.
	Vide Detailed Estimates, Pages 12 & 47.	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page
	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL:—					
LAND REVENUE	3,59,500				
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	27,98,047				
FOREST	79,000				
ABKAREE (EXCISE)	1,13,500				
INCOME TAX	13,73,500				
CUSTOMS	8,500				
SALT	—				
OPIUM	—				
STAMPS	30,200				
MINT	14,00,000				
POST OFFICE	48,54,400				
TELEGRAPH	10,34,500				
LAW AND JUSTICE	3,75,000				
POLICE	10,000				
EDUCATION	24,800				
INTEREST	15,64,500				
MISCELLANEOUS	10,02,200				
ARMY—MISCELLANEOUS	—	—	—	—	—
MARINE—MISCELLANEOUS	—	—	—	—	—
PUBLIC WORKS—MISCELLANEOUS	—	—	—	—	—
RAILWAY RECEIPTS:—					
NET RECEIPTS FROM RAILWAYS AND OTHER GUARANTEED COMPANIES	—	—	—	—	—
GAIN BY EXCHANGE ON RAILWAY TRAFFIC AND OTHER RECEIPTS	—	—	—	—	—
TOTAL REVENUES AND RECEIPTS, RUPEES	1,50,27,647				

RECEIPTS, 1864-65.

PROVINCE IN INDIA, AND RECEIPTS IN ENGLAND ON ACCOUNT OF INDIA,

TO 30TH APRIL 1865.

EASTERN SETTLEMENTS.	BENGAL.	NORTH-WESTERN PROVINCES.	PUNJAB.	MADRAS.	BOMBAY AND SIND.	ENGLAND.	TOTAL.
Vide Detailed Estimate, Page	Vide Detailed Estimate, Page 66.	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Extract of Home Statement, Page 126.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	3,89,46,755					—	
	—					—	
	38,950					—	
	65,98,295					—	
	37,20,579					—	
	1,00,57,000					—	
	2,64,38,000					—	
	5,20,00,000					—	
	55,00,166					—	
	—					—	
	—					—	
	—					—	
	16,76,627					—	
	2,25,000					—	
	2,16,365					—	
	173					—	
	2,02,820					—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
	14,56,20,730						

GENERAL BUDGET

EXPENDITURE

STATEMENT OF THE ESTIMATED EXPENDITURE OF EACH GOVERNMENT AND

FROM 1ST MAY 1864

GRANTS.	EXPENDITURE.	GOVERNMENT OF INDIA.				
		GENERAL AND POLITICAL.	OUDE.	CENTRAL PROVINCES.	BRITISH BURMAH	EAST AND WEST BERAR.
		Vide Detailed Estimate, Pages 8, 13 & 48.	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page
		Rs.	Rs.	Rs.	Rs.	Rs.
	CIVIL:—					
1	INTEREST ON FUNDED AND UNFUNDED DEBT	2,78,20,500				
2	INTEREST ON SERVICE FUNDS, AND OTHER ACCOUNTS - - - - - - -	23,62,720				
3	LAND REVENUE - - - - - -	1,46,842				
4	FOREST - - - - - - - - -	50,200				
5	ABKAREE (EXCISE) - - - - - -	48,940				
6	INCOME TAX - - - - - - -	—				
7	CUSTOMS - - - - - - -	—				
8	SALT - - - - - - - - -	—				
9	OPIUM - - - - - - - - -	—				
10	STAMPS - - - - - - - - -	700				
11	MINT - - - - - - - - -	5,65,650				
12	POST OFFICE - - - - - - - -	48,55,735				
13	TELEGRAPH - - - - - - - -	33,53,348				
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS	12,750				
15	ADMINISTRATION AND PUBLIC DEPARTMENTS -	25,21,894				
16	LAW AND JUSTICE - - - - - - -	13,80,509				
17	POLICE - - - - - - - - -	1,64,026				
18	EDUCATION, SCIENCE, AND ART - - -	3,86,871				
19	ECCLESIASTICAL - - - - - - -	1,05,975				
20	MEDICAL SERVICES - - - - - - -	8,513				
21	STATIONERY AND PRINTING - - - - -	—				
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES - - - - - - - - -	8,80,396				
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS - - - -	17,54,700				
24	MISCELLANEOUS - - - - - -	9,48,820				
25	SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES - - - - - - -	21,63,278				
	ARMY - - - - - - - - -	—	—	—	—	—
	MARINE - - - - - - - - -	—	—	—	—	—
	PUBLIC WORKS - - - - - - - -	—	—	—	—	—
	RAILWAY EXPENDITURE:—					
	SUPERVISION AND COST OF LAND - -	—	—	—	—	—
	LOSS BY EXCHANGE ON RAILWAY EXPENDITURE CHARGED TO CAPITAL - - - - -	—	—	—	—	—
	GUARANTEED INTEREST ON THE CAPITAL OF RAILWAYS, &c. - - - - - -	—	—	—	—	—
	TOTAL EXPENDITURE, RUPEES -	4,05,32,367				

ESTIMATE OF INDIA.

1864-65.

PROVINCE OF INDIA, AND EXPENDITURE IN ENGLAND ON ACCOUNT OF INDIA, TO 30TH APRIL 1865.

EASTERN SETTLEMENTS.	BENGAL.	NORTH-WESTERN PROVINCES.	PUNJAB.	MADRAS.	BOMBAY AND SIND.	ENGLAND.	TOTAL.
Vide Detailed Estimate, Page	Vide Detailed Estimate, Page 67.	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Detailed Estimate, Page	Vide Extract of Home Statement, Page 127.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	—					1,96,72,870	
	42,500					—	
	33,61,588					—	
	1,800					—	
	10,86,871					—	
	2,06,755					—	
	5,04,624					—	
	2,04,783					—	
	2,24,18,367					—	
	2,21,566					2,43,630	
	—					10,98,240	
	—					5,34,280	
	—					1,61,800	
	—					—	
	9,35,331					17,60,000	
	63,84,274					—	
	50,12,198					—	
	17,20,080					—	
	2,78,691					—	
	6,50,722					—	
	6,12,983					3,75,890	
	23,964					2,70,000	
	22,94,959					—	
	1,99,768					88,74,500	
	3,08,448					24,68,000	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
	4,64,70,272					2,74,59,210	

GENERAL BUDGET
FOR THE

STATEMENT SHEWING THE ESTIMATED GROSS REVENUES OF EACH GOVERNMENT FROM 1ST MAY 1864 TO 30TH APRIL 1865, AND THE ESTIMATED AMOUNT REFUNDS AND

GOVERNMENTS AND PROVINCES	LAND REVENUE. ESTIMATED			ABKAREE. ESTIMATED			INCOME TAX. ESTIMATED		
	Gross Revenue.	Deduction Refunds	Net Revenue.	Gross Revenue.	Deduction Refunds.	Net Revenue.	Gross Revenue.	Deduction Refunds	Net Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA:—									
GENERAL AND POLITICAL	2,82,700	4,200	2,78,500	37,000	100	36,900	13,47,740	580	13,47,160
OUDE - - - -									
CENTRAL PROVINCES -									
BRITISH BURMAH - -									
EAST AND WEST BERAR									
EASTERN SETTLEMENTS									
BENGAL - - - -	3,90,00,000	53,245	3,89,46,755	66,00,000	1,705	65,98,295	38,00,000	79,421	37,20,579
NORTH-WESTERN PROVINCES									
PUNJAB - - - -									
MADRAS - - - -									
BOMBAY AND SIND - -									
TOTAL RUPEES -									

YEAR 1864-65.

AND PROVINCE IN INDIA UNDER THE UNDERMENTIONED HEADS FOR THE YEAR OF PAYMENTS FROM THESE REVENUES DURING THAT PERIOD ON ACCOUNT OF DRAWBACKS.

CUSTOMS.				SALT.			STAMPS			TOTAL.			
ESTIMATED				ESTIMATED			ESTIMATED			Estimated			
Gross Revenue	Deductions. Refunds	Deductions. Draw-backs.	Net Revenue	Gross Revenue.	Deduction Refunds	Net Revenue	Gross Revenue	Deduction Refunds	Net Revenue	Gross Revenue	Deductions Refunds	Deductions Draw-backs.	Net Revenue
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—	—	—	—	—	—	—	34,800	2,000	32,8[illegible]0	17,02,240	6,880	—	17,95,360
1,02,00,000	88,000	55,000	1,00,57,000	2,68,00,000	3,62,000	2,64,38,000	56,00,000	99,834	55,00,166	9,20,00,000	6,84,205	55,000	9,12,60,795

Appendix No. 2. See Para. 63 of Report.

GOVERNMENT OF INDIA,

GENERAL AND POLITICAL ADMINISTRATIONS.

CIVIL

BUDGET ESTIMATES

FOR THE YEAR

1864-65.

GOVERNMENT OF INDIA, GENERAL CIVIL BUDGET FOR THE

ABSTRACT OF THE REVENUES AND RECEIPTS AND OF THE EXPENDITURE FOR THE FOR THE YEAR FROM 1ST MAY

REVENUES AND RECEIPTS.	Reference to Detailed Estimate.	Estimate 1864-65. General.	Estimate 1864-65. Political.	Estimate 1863-64. General.	Estimate 1863-64. Political.	Total 1864-65.	Total 1863-64.
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE - - - - -	46	—	3,59,500			3,59,500	
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES - - - -	"	—	27,98,047			27,98,047	
FOREST - - - - - -	"	—	79,000			79,000	
ABKAREE (EXCISE) - - -	"	—	1,13,500			1,13,500	
INCOME TAX - - - - - -	14/46	13,38,440	35,060			13,73,500	
CUSTOMS - - - - - -	46	—	8,500			8,500	
SALT - - - - - -	"	—	—			—	
OPIUM - - - - - -	"	—	—			—	
STAMPS - - - - - -	"	—	30,200			30,200	
MINT - - - - - -	14	14,00,000	—			14,00,000	
POST OFFICE - - - - - -	"	48,54,400	—			48,54,400	
TELEGRAPH - - - - - -	15	10,34,500	—			10,34,500	
LAW AND JUSTICE - - - -	15/46	3,70,000	5,000			3,75,000	
POLICE - - - - - -	46	—	10,000			10,000	
EDUCATION - - - - -	15	24,800	—			24,800	
INTEREST - - - - - -	"	15,64,500	—			15,64,500	
MISCELLANEOUS - - - - -	15/46	9,93,009	9,191			10,02,200	
TOTAL REVENUES AND RECEIPTS, RUPEES -		1,15,79,649	34,47,998			1,50,27,647	

NET INCREASE (OR DECREASE) ON REVENUES, &c., IN 1864-65, RUPEES _____

CALCUTTA,
_____186 .

ESTIMATE

YEAR 1864-65.

General and Political Administrations under the Government of India 1864 to 30th April 1865.

Grants	EXPENDITURE.	Reference to Detailed Estimate.	Estimate 1864-65. General.	Estimate 1864-65. Political.	Estimate 1863-64. General.	Estimate 1863-64. Political.	Total 1864-65.	Total 1863-64.
		Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Interest on Funded and Unfunded Debt - -	17	2,78,20,500	—			2,78,20,500	
2	Interest on Service Funds and other Accounts -	18	23,62,720	—			23,62,720	
3	Land Revenue - - -	48	—	1,46,842			1,46,842	
4	Forest - - - -	18/48	46,500	3,700			50,200	
5	Abkaree (Excise) - -	48	—	48,940			48,940	
6	Income Tax - - -	—	—	—			—	
7	Customs - - - -	—	—	—			—	
8	Salt - - - -	—	—	—			—	
9	Opium - - - -	—	—	—			—	
10	Stamps - - - -	—	—	700			700	
11	Mint - - - -	19	5,65,650	—			5,65,650	
12	Post Office - - -	20	48,55,735	—			48,55,735	
13	Telegraph - - -	24	33,53,348	—			33,53,348	
14	Allowances to District and Village Officers - -	48	—	12,750			12,750	
15	Administration and Public Departments - - -	28	25,21,894	—			25,21,894	
16	Law and Justice - -	33/48	13,68,891	11,618			13,80,509	
17	Police - - - -	36/48	83,220	80,806			1,64,026	
18	Education, Science and Art - - - -	37/48	3,80,818	6,053			3,86,871	
19	Ecclesiastical - - -	40/48	96,461	9,514			1,05,975	
20	Medical Services - -	48	—	8,513			8,513	
21	Stationery and Printing -	—	—	—			—	
22	Political Agencies and other Foreign Services -	,,	—	8,80,396			8,80,396	
23	Allowances and Assignments under Treaties and Engagements - -	41/48	15,83,760	1,70,940			17,54,700	
24	Miscellaneous - -	42/48	5,43,056	4,05,764			9,48,820	
25	Superannuation, Retired and Compassionate Allowances - - -	43/48	21,56,031	7,247			21,63,278	
	Total Expenditure, Rupees -		4,77,38,584	17,93,783			4,95,32,367	

Net Increase (or Decrease) of Expenditure in 1864-65, Rupees _____

GOVERNMENT OF INDIA—GENERAL ADMINISTRATION.

CIVIL BUDGET ESTIMATE

OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
INCOME TAX.				
Deductions from Public Officers and others - - -	13,38,440			
Total for Income Tax, Rupees - - - -		13,38,440	- - -	
MINT.				
Duty on Coining Gold - - - - - - - -	8,000			
Ditto Silver - - - - - - - -	6,00,000			
Gain on Copper Coinage - - - - - - - -	6,00,000			
Miscellaneous - - - - - - - - - -	1,92,000			
		14,00,000		
Total for Mint, Rupees - - - -		14,00,000	- - -	
POST OFFICE.				
Postage in India on Letters and Newspapers - - -	11,48,000			
Ditto on Banghy Parcels - - - - -	3,47,400			
Sale of Postage Stamps - - - - - - - -	22,58,294			
	37,53,694			
Add:—				
The Indian share of Postage on Sea-borne letters recoverable from Great Britain, &c. - -	1,48,830			
	39,02,524			
Deduct:—				
The proportion of Postage to be received in India on account of Great Britain, &c. - -	4,08,666			
	34,93,858			
Mail Cart and Parcel Van Passenger Service - - -	1,07,200			
Bullock Train Establishment - - - - - - -	12,19,555			
Miscellaneous - - - - - - - - - -	33,787			
		48,54,400		
Total for Post Office, Rupees - - - -		48,54,400	- - -	

REVENUES AND RECEIPTS—*continued.*

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
TELEGRAPH.				
WORKING.				
Fees on Private Messages	8,84,348			
Fees on Service Ditto	1,14,468			
Miscellaneous	28,710			
		10,27,526		
CONSTRUCTION.				
Sale Proceeds of Unserviceable Stores	6,750			
Miscellaneous	224			
		6,974		
TOTAL FOR TELEGRAPH, RUPEES	- - -	10,34,500	- - -	
LAW AND JUSTICE.				
Fees realized by Officers of the High Court	3,70,000			
		3,70,000		
TOTAL FOR LAW AND JUSTICE, RUPEES	- - -	3,70,000	- - -	
EDUCATION.				
Entrance Fees to the Calcutta University	24,800			
		24,800		
TOTAL FOR EDUCATION, RUPEES	- - -	24,800	- - -	
INTEREST.				
Interest on Government Securities purchased for the Currency Department	13,50,000			
Interest on the Shares of the Bank of Bengal held by Government	1,45,000			
On Advances made by the Home Government on account of Civil Service Annuity Fund	40,000			
Ditto on Civil Fund	11,000			
Ditto on Military Orphan Fund	8,000			
Ditto on Medical Retiring Fund	10,000			
Miscellaneous	500			
		15,64,500		
TOTAL FOR INTEREST, RUPEES	- - -	15,64,500	- - -	

REVENUES AND RECEIPTS—*continued.*

MISCELLANEOUS.	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Gain arising from difference of Exchange in transactions with the Home Government	3,00,000			
Sale proceeds of Durbar Presents	5,00,000			
Premium on Bills of Exchange	94,250			
Fees for the Renewal, &c., of Government Promissory Notes	25,000			
Commission on transactions connected with the Suitors' Fund	18,000			
Fees for Registry of Passports, &c.	100			
Miscellaneous Refunds	7,000			
Premium on Salary Bills of Mofussil Officers paid at the Bank of Bengal	400			
Sale proceeds of Public Property	4,500			
Difference of Exchange of various Coins	10,000			
Fines, Fees, and Escheats	1,000			
Unclaimed Estates escheated by Government	1,000			
Fees on Commissions	1,500			
Marriage Fees	100			
Miscellaneous Receipts	30,159			
		9,93,009		
TOTAL FOR MISCELLANEOUS, RUPEES	- - -	9,93,009	- - -	

REFUND OF REVENUE.

STATEMENT SHEWING THE ESTIMATED GROSS RECEIPTS FOR INCOME TAX FOR THE YEAR FROM 1ST MAY 1864 TO 30TH APRIL 1865, AND THE ESTIMATED PAYMENTS FROM THIS REVENUE DURING THAT PERIOD ON ACCOUNT OF REFUNDS. (VIDE STATEMENT PAGE 8.)

HEAD OF REVENUE.	Estimated Gross Revenue.	Deduction for Refunds.	Estimated Net Revenue.
	Rs.	Rs.	Rs.
Income Tax	13,38,940	500	13,38,440
TOTAL Rupees	13,38,940	500	13,38,440

GOVERNMENT OF INDIA—GENERAL ADMINISTRATION.

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE.

GRANT 1.

INTEREST ON FUNDED AND UNFUNDED DEBT.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
5½ Per cent. Loan of 1859-60 - - - - -		58,33,000			
5 „ „ of 1825-26 - - - - -		500			
5 „ „ of 1829-30 - - - - -		100			
5 „ „ of 1841-42 - - - - -		500			
5 „ „ of 1856-57 - - - - -		81,24,000			
5 „ „ for Public Works, 1854-55 - -		10,50,000			
4½ „ „ of 1856-57 - - - -		1,58,000			
4 „ „ of 1824-25 - - - - -		34,000			
4 „ „ of 1828-29 - - - - -		11,000			
4 „ „ of 1832-33 - - - - -		20,75,000			
4 „ „ of 1835-36 - - - - -		17,00,000			
4 „ „ of 1842-43 - - - - -		42,80,000			
4 „ „ of 1854-55 - - - - -		38,85,000			
4 „ Transfer Loan of 1853-54 - - - -		10,24,000			
3½ „ Loan of 1853-54 - - - - -		30,000			
		2,82,05,100			
Deduct:—	Rs.				
Amount of Interest expected to be unclaimed	10,00,000				
Ditto on Government Promissory Notes of the value of Rs. 1,10,00,000 purchasd on account of Government	4,95,000				
		14,95,000			
			2,67,10,100		
Loans from the late King of Oudh - - - -		9,16,000			
Ditto from Collisunker Ghosal - - - - - -		2,400			
Promissory Notes for Mysore Princes - - - - -		1,62,000			
Book Debt Loan on account of Madhow Rao - - -		30,000			
			11,10,400		
Total for Interest on Public Debt, Rupees - - -			2,78,20,500	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 2.

INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Interest on Treasury Notes in favor of Service Funds - -	4,65,000			
Ditto on Civil Service Annuity Fund - - - -	13,00,000			
Ditto on Civil Fund Ordinary - - - - - - } Ditto on Civil Fund under Rules of 1st January 1850 - }	20,000			
Ditto on Appropriated Fund of the Medical Retiring Fund	1,75,000			
Ditto on Reserve Fund of the Medical Retiring Fund -	3,000			
Ditto on Uncovenanted Service Family Pension Fund -	1,23,000			
		20,86,000		
Interest on Soldiers' Deposits in Savings Bank - - -	40,000			
Ditto on Rohilla Donation - - - - - - -	1,842			
Ditto on Unclaimed shares of Prize Money transferred to Lord Clive's Fund - - - - - -	15,400			
Ditto on Ditto transferred to Poplar Fund - - -	8,400			
Ditto on Deposits of the Administrator General - -	6,000			
Ditto on Bhow Begum's Stipend Fund - - - -	2,00,000			
Ditto on Miscellaneous accounts - - - - -	5,078			
		2,76,720		
Total Grant 2, Rupees - - -		23,62,720	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 4.

FOREST.

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65.		Estimate 1863-64.	
		Salaries and Establishment.	Rs.	Rs.	Rs.	Rs.
		Forest Commissioners - - - -	32,700			
		Clerks - - - - - - -	6,000			
		Servants - - - - - - -	300			
				39,000		
		Contingent Charges.				
		Travelling Allowances - - - - - -	5,000			
		Contingent Charges - - - - - -	2,500			
				7,500		
		Total Grant 4, Rupees - - -		46,500	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 11.

MINT.

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY—CALCUTTA. SALARIES AND ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Mint Master - - - - - -	34,320			
	1	Accountant - - - - - -	5,400			
	28	Superintendents and Foremen - -	45,588			
	9	Engineers - - - - - - -	11,460			
	54	Clerks and Writers - - - -	38,220			
	317	Mechanics, Labourers and others - -	40,698			
	65	Servants - - - - - - -	4,662			
	32	Mint Guards - - - - - -	4,452			
	—	Extra and Temporary Establishment -	1,36,000	3,20,800		
		ASSAY OFFICE.				
	1	Assay Master - - - - - -	25,539			
	1	Deputy Ditto - - - - - -	8,270			
	1	Head Assistant - - - - - -	4,200			
	8	Clerks - - - - - - -	3,888			
	24	Servants - - - - - - -	2,213			
	—	Extra and Temporary Establishment -	2,800			
		NEW COPPER MINT.				
	—	Pay of Engineers and others - - -	48,000	94,910		
				4,15,710		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	—			
		Allowance to Medical Officer - - - -	600			
		MISCELLANEOUS.				
		Charges for Services performed for other Departments :—				
		Manufacture of Weights - - 4,000				
		Sundry Stores - - - - 8,000	12,000			
		Cost of Silver and Copper used as alloy - -	23,500			
		Loss of Weight in Coining Gold - - -	2,000			
		Ditto in Silver - - -	65,000			
		Ditto in Copper - - -	2,500			
		Loss by sale of old Pyce - - - -	5,000			
		Discount on the Sale of Copper Coin - -	37,000			
		Portion of Freight on Stores from England -	2,340	1,49,940		
		TOTAL GRANT 11, RUPEES - - -		5,65,650	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

GRANT 12.

POST OFFICE.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Chief Office, Calcutta	72,840	
Presidency and District Offices	14,83,771	
Conveyance of Mails, &c.	31,14,387	
Miscellaneous Charges	94,237	
Discount on Sale of Postage Stamps	90,500	
Total Grant 12, Rupees	48,55,735	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CHIEF OFFICE, CALCUTTA.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		OFFICE OF DIRECTOR GENERAL.				
		Salaries and Establishment.				
	1	Director General	36,000			
	1	Compiler of Accounts	8,400			
	31	Clerks	24,960			
	6	Servants	480			
				69,840		
		Contingent Charges.				
		Office Expenses	3,000			
				3,000		
		Total Chief Office, Calcutta, Rupees		72,840		

Grant 12.—Post Office—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY AND DISTRICT OFFICES. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	5	Post Master Generals - - - -	90,000			
	49	Inspecting Post Masters - - -	1,52,400			
	835	Post Masters - - - - - - / Deputy Post Masters - - - -	3,83,724			
	1086	Clerks - - - - - - -	3,55,688			
	1991	Sorters and Peons - - - -	1,51,721			
	282	Servants - - - - - - -	20,570			
				11,54,103		
		Contingent Charges.				
		Travelling Allowances - - - - - -	36,395			
		Rent of Offices - - - - - - -	30,512			
		Stationery Allowances - - - - - -	56,104			
		Office Expenses - - - - - - -	2,06,657			
				3,29,668		
		Total Presidency and District Offices, Rupees - - -		14,83,771	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	CONVEYANCE of MAILS, &c. Road Establishment and Charges.				
	593	Overseers - - - - - -	84,016			
	10568	Runners - - - - - - -	5,64,506			
	1582	Banghy Burdars - - - - -	83,337			
		Railway Mail Guards - - -	14,460			
	—	Miscellaneous Establishment - -	1,245			
	—	Extra Runners and Burdars - -	5,330			
		Contract Allowances - - - - -	50,128			
		Contingent and Unforeseen Expenses - -	8,867			
				8,11,889		
Numbers. 1863-64.	Numbers. 1864-65.	Boat Establishment.				
	706	Boatmen - - - - - - -	63,403			
	—	Charge for Hire of Boats - - -	10,603			
				74,006		
		Carried forward, Rupees - - - -		8,85,895		

GRANT 12.—POST OFFICE—*continued.*

CONVEYANCE OF MAILS, &c.—*continued.*	ESTIMATE 1864-65.		ESTIMATE 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	— —	8,85,895	— —	
MAIL CART CHARGES.				
Contract Allowances - - - - - - - -	1,90,440			
Allowances to Deputy Post Masters and Clerks - - -	4,632			
Pay of Superintendent, Overseers, Riders and others - -	10,41,926			
Workshop Establishment - - - - - - - -	4,407			
Purchase of Stores and Contingent Expenses - - -	1,35,570			
		13,76,975		
BULLOCK TRAIN ESTABLISHMENT.				
Fixed Establishment and Charges - - - - - -	3,55,580			
Contingent Ditto - - - - - - -	4,95,937			
		8,51,517		
TOTAL CONVEYANCE OF MAILS, RUPEES - - -		31,14,387	- - -	
MISCELLANEOUS CHARGES.				
Railway Hire - - - - - - - - - -	37,891			
Bounty money - - - - - - : - -	4,346			
Contingencies - - - - - - - - - -	52,000			
		94,237		
TOTAL MISCELLANEOUS CHARGES, RUPEES - - -		94,237	- - -	
DISCOUNT ON SALE OF STAMPS.				
Discount to Post Masters, Vendors and others for the Sale of Postage Labels - - - - - - - -	90,500			
		90,500		
TOTAL DISCOUNT, &c., RUPEES - - -		90,500	- - -	

GRANT 12—POST OFFICE—*continued.*

RECAPITULATION.

PRESIDENCY AND DISTRICT OFFICES.

—	Superior Officers.				Clerks, Sorters, Peons and Servants.				Contingent Charges.		Total.	
	1864-65.		1863-64.		1864-65.		1863-64.		1864-65.	1863-64.	1864-65.	1863-64.
	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Amount.	Amount.		
		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs	Rs.
Bengal -	214	1,27,476			791	1,32,761			85,059		3,45,296	
Madras -	159	1,16,640			573	90,915			73,041		2,80,596	
Bombay -	236	1,40,796			849	1,19,384			1,16 145		3 76.325	
N. W Provinces -	206	1,53,684			778	1,08,114			30,870		2,92,668	
Punjab -	76	69,288			309	40,481			22 650		1,41,419	
British Burmah -	8	18,240			59	21,564			7,663		47,467	
TOTAL -	899	6,26,124			3,359	5,22 219			3 35,428		14,83,771	

CONVEYANCE OF MAILS, MISCELLANEOUS CHARGES, &c.

—	Conveyance of Mails, &c.		Miscellaneous Charges.		Discount on Sale of Postage Stamps.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal - - - - - -	4,23,089		80,175		22,000	
Madras - - - - - -	3,82,966		5,145		18,000	
Bombay - - - - - -	6,92,941		8,238		21,000	
North-Western Provinces - -	11,01,046		—		17,000	
Punjab - - - - - -	4,76,898		500		10,000	
British Burmah - - - -	37,447		179		2,500	
TOTAL RUPEES -	31,14,387		94,237		90,500	

GRANT 13.

TELEGRAPH.

	Estimate 1864-65.		Estimate 1863-64.	
GENERAL SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
Department of the Director General - - - -				
WORKING CHARGES.				
Divisional Superintendence - - - - - - -				
Local Superintendence - - - - - - -				
General Store and Workshop - - - - -				
Training Schools - - - - - - - - -		33,53,348		
Annual and Ordinary Repairs - - - - -				
CONSTRUCTION CHARGES.				
Construction of New Lines - - - - - - -				
Re-Construction of Existing Lines - - - -				
Purchase of Materials and Stores - - - -				
Total Grant 13, Rupees	- - -	33,53,348	- - -	
Net Increase (or Decrease) in 1864-65, Rupees				

DETAIL.

Number. 1863-64.	Number. 1864-65.	GENERAL SUPERINTENDENCE. DEPARTMENT OF DIRECTOR GENERAL.	Estimate 1864-65.		Estimate 1863-64.	
		Salaries and Establishment. Rs.	Rs.	Rs.	Rs.	Rs.
		Director General { Civil Pay / Military Pay				
		Principal Assistant { Including House Allowance - } -				
		Clerks - - - - - - -				
		Servants - - - - - - -				
		Contingent Charges.				
		Office Expenses - - - - - - - -				
		Printing Establishment and Contingencies -	- - -			
		Total General Superintendence, Rupees - - -			- - -	

* The form in which the Estimate for Telegraphs was submitted to the Financial Department by the Director General, renders it impossible to apportion the Expenditure under the above heads of Service.

GRANT 13.—TELEGRAPH—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	WORKING CHARGES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		DIVISIONAL SUPERINTENDENCE.				
		SALARIES AND ESTABLISHMENT.				
		Director 1st Class - - - - -				
		Directors 2nd Class at Rupees each per mensem - - - - -				
		Clerks - - - - - - -				
		Servants - - - - - - -				
		CONTINGENT CHARGES.				
		Travelling Allowances and Charges - -				
		Office Contingencies - - - - -				
		TOTAL DIVISIONAL SUPERINTENDENCE, RUPEES - - -			- - -	
Numbers. 1863-64.	Numbers. 1864-65.	LOCAL SUPERINTENDENCE.				
		SALARIES AND ESTABLISHMENT.				
		Superintendents, 1st Class - -				
		Ditto 2nd Class - -				
		Ditto 3rd Class - -				
		Ditto 4th Class - -				
		Extra Superintendents - - -				
		Assistant Superintendents - - -				
		Inspectors, 1st Class - - -				
		Ditto 2nd Class - - -				
		Ditto 3rd Class - - -				
		Ditto 4th Class - - -				
		Assistants - - - - - -				
		Signallers - - - - - -				
		Probationers - - - - - -				
		Artificers - - - - - - -				
		Clerks - - - - - - -				
		Servants - - - - - - -				
		CONTINGENT CHARGES.				
		Travelling Allowances and Charges - -				
		Office Allowances - - - - - -				
		House Allowances - - - - - -				
		Rent of Offices - - - - - - -				
		Purchase of Petty Stores - - - -				
		Office Contingencies - - - - - -				
		TOTAL LOCAL SUPERINTENDENCE, RUPEES - - -			- - -	

GRANT 13.—TELEGRAPH—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		GENERAL STORE AND WORKSHOP.				
		SALARIES AND ESTABLISHMENT.				
		Superintendent {Including House and Contingent Allowances} -				
		Office Establishment - - -				
		Store Establishment - - -				
		Workshop Establishment - - -				
		CONTINGENT CHARGES.				
		Office and Contingencies - - - -				
		Miscellaneous - - - - - - -				
		TOTAL GENERAL STORE &c., RUPEES - - -			- - -	
		TRAINING SCHOOLS.				
		Extra Allowance to Inspectors - - - - -				
		Ditto to Probationers - - - - -				
		Establishment - - - - - - - -				
		House Rent - - - - - - - - - -				
		Contingent Charges - - - - - - - -				
		TOTAL FOR TRAINING SCHOOLS, RUPEES - - -			- - -	
		ANNUAL AND ORDINARY REPAIRS.				
		Extra Establishment - - - - - - - -				
		Pay of Extra Artificers and Laborers - - - -				
		Purchase and Carriage of Materials - - - -				
		Miscellaneous Charges - - - - - - - -				
		TOTAL ANNUAL AND ORDINARY REPAIRS, RUPEES - - -			- - -	
		CONSTRUCTION CHARGES.				
		CONSTRUCTION OF NEW LINES.				
		Extra Establishment - - - - - - - -				
		Pay of Extra Artificers and Laborers - - - -				
		Miscellaneous Charges - - - - - - - -				
		Purchase of Houses and Offices - - - - - -				
		TOTAL CONSTRUCTION OF NEW LINES, RUPEES - - -			- - -	
		RE-CONSTRUCTION OF EXISTING LINES.				
		Extra Establishment - - - - - - - -				
		Pay of Extra Artificers and Laborers - - - -				
		Miscellaneous Charges - - - - - - - -				
		TOTAL RE-CONSTRUCTION, &c., RUPEES - - -			- - -	
		PURCHASE OF MATERIALS AND STORES.				
		Purchase of Stores and Materials in India - - -				
		Freight, Carriage, and Landing Charges of Stores - -				
		TOTAL PURCHASE OF MATERIALS, &c., RUPEES - - -			- - -	

GRANT 13.—TELEGRAPH—*continued.*

RECAPITULATION.

DIVISIONAL SUPERINTENDENCE.

	Eastern Division.		Western Division.		Southern Division.		Total.			
							1864-65.		1863-64.	
	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.
Directors - - -										
Clerks and Servants -										
Contingent Charges -										
Total -										

LOCAL SUPERINTENDENCE.

Circles.	Superintendents, Assistant Superintendents and Inspectors		Assistant Signallers, Probationers and Artificers.		Clerks and Servants.		Contingent Charges.	Total.			
								1864-65.		1863-64.	
	Nos.	Amount.	Nos.	Amount.	Nos.	Amount.	Amount.	Nos.	Amount.	Nos.	Amount.
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.
Eastern Division.											
Bengal - - -											
Punjab - - -											
Pegu - - -											
Dacca - - -											
Western Division.											
Bombay - - -											
Sind - - -											
Indore - - -											
Southern Division.											
Madras - - -											
Central India - -											
East Coast - -											
Ceylon - - -											
Total -											

Circles.	Annual and Ordinary Repairs.		Construction Charges.			
			Construction of New Lines.		Re-Construction of Old Lines.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eastern Division.						
Bengal - -						
Punjab - -						
Pegu - - -						
Dacca - - -						
Western Division.						
Bombay - -						
Sind - - -						
Indore - -						
Southern Division.						
Madras - -						
Central India -						
East Coast - -						
Ceylon - -						
Total Rupees -						

GRANT 15.

ADMINISTRATION AND PUBLIC DEPARTMENTS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Council of the Governor General	6,75,800	
Staff and Household of the Governor General	1,67,150	
Tour Expenses	3,00,000	
Foreign Department	2,03,605	
Home Department	2,65,658	
Financial Department	2,32,508	
Office of Auditor and Accountant General	2,79,947	
Board of Audit	7,560	
Office of Civil Pay Master	94,272	
Currency Department	2,60,250	
Board of Examiners	35,144	
Total Grant 15, Rupees	25,21,894	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Council of the Governor General	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
The Governor General	2,50,800			
Five Members at Rupees 6,666 each per mensem	4,00,000			
Three additional Members for making Laws and Regulations (Deputation Allowance)	25,000			
		6,75,800		
Total Council of the Governor General, Rupees		6,75,800		

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	STAFF AND HOUSE-HOLD OF THE GOVERNOR GENERAL.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Private Secretary - - - - -	27,887			
	—	Military Secretary and Aide de Camp* -	—			
	—	Aides de Camp European* - - -	—			
	—	Aide de Camp Native* - - -	—			
	1	Surgeon - - - - - - -	14,400			
	9	Clerks to the Private Secretary - -	15,912			
		Office Servants - - - - - -	2,376			
		Establishment and Charges of the Government Houses at Calcutta and Barrackpore - -	79,554			
		Pay and Expenses of the Governor General's Private Band - - - - - - -	16,461			
		Allowance for a Ball and Supper on Her Majesty's Birth-day - - - - - - -	6,000			
		Feeding Sowaree Elephants - - - -	3,000			
		Contingent and Miscellaneous Charges - -	1,560			
				1,67,150		
		TOTAL STAFF, &c., OF THE GOVERNOR GENERAL, RUPEES - - -		1,67,150		
		TOUR EXPENSES.				
		Tour of the Governor General, Staff and House-hold Expenses and Travelling and Deputation Allowances to the Secretaries and others while absent from Calcutta - -	3,00,0000			
				3,00,000		
		TOTAL TOUR EXPENSES, RUPEES - - -		3,00,000	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	FOREIGN DEPARTMENT.				
		SALARIES AND ESTABLISHMENT.				
	1	Secretary - - - - - -	50,000			
	1	Under-Secretary - - - - - -	15,000			
	1	Assistant Secretary - - - - -	12,000			
	1	Registrar - - - - - - -	8,400			
	36	Clerks - - - - - - -	71,880			
		Servants - - - - - - -	4,825			
				1,62,105		
		CONTINGENT CHARGES.				
		Copying (or Section) Charges - - -	20,000			
		Office Contingencies - - - - - -	21,500			
				41,500		
		TOTAL FOREIGN DEPARTMENT, RUPEES - - -		2,03,605	- - -	

Note.—The Printing Charges of this Department are provided for in the Grant for Stationery and Printing in the Estimate of the Government of Bengal.

* The pay and allowances of these Officers are provided for in the Bengal Military Budget Estimates.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	HOME DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Secretary - - - - - - -	50,000			
	1	Deputy-Secretary - - - - -	30,000			
	1	Under-Secretary - - - - - -	15,000			
	1	Assistant Secretary - - - - -	13,200			
	24	Clerks - - - - - - -	68,280			
	1	Translator - - - - - - -	5,160			
		Servants - - - - - - -	9,018			
				1,90,658		
		CONTINGENT CHARGES.				
		Copying (or Section) Charges - - -	16,000			
		Rent of Office - - - - - - -	6,000			
		Office Contingencies - - - - - -	52,400			
				75,000		
		TOTAL HOME DEPARTMENT, RUPEES - - -		2,65,658	- - -	

NOTE.—The Printing Charges of this Department are provided for in the Grant for Stationery and Printing in the Estimate of the Government of Bengal.

Numbers. 1863-64.	Numbers. 1864-65.	FINANCIAL DEPARTMENT.				
		SALARIES AND ESTABLISHMENT.				
	1	Secretary - - - - - - -	50,000			
	1	Under-Secretary - - - - - -	15,000			
	1	Principal Assistant Secretary - -	20,300			
	1	2nd Assistant Secretary - - -	14,625			
	1	3rd Assistant Secretary - - -	10,050			
	1	Assistant to Principal Assistant Secy. -	10,150			
	1	Registrar - - - - - - -	6,000			
	1	Principal Native Assistant - - -	5,950			
	4	Junior Assistants, Rs. 400 to 600 per mensem - - - - - - -	20,850			
	1	Probationer - - - - - -	3,000			
	4	Assistants, 1st Class, Rs. 300 to Rs. 400 per mensem	15,825			
	4	Ditto, 2nd Class, 200 to 300 „	9,900			
	8	Ditto, 3rd Class, 100 to 200 „	11,310			
	20	Ditto, 4th Class, 50 to 100 „	14,580			
		Copyists, 1st Class, 50 to 100 including Supt. at 120 „	5,010			
		Ditto, 2nd Class, 25 to 50 „	7,320			
		Servants - - - - - - -	3,108			
				2,23,008		
		CONTINGENT CHARGES.				
		Purchase of Books - - - - - -	500			
		Office Contingencies - - - - - -	9,000			
				9,500		
		TOTAL FINANCIAL DEPARTMENT, RUPEES - - -		2,32,508	- - -	

Note.—The Printing Charges of this Department are provided for in the Grant for Stationery and Printing in the Estimate of the Government of Bengal.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	OFFICE OF AUDITOR AND ACCOUNTANT GENERAL.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Auditor General of India and Accountant to the Government of India -	42,000			
	1	First Assistant and Secretary to the Board of Audit - - - -	18,000			
	1	Second Assistant - - - -	12,000			
	1	Third Ditto - - - - - -	9,000			
	1	Fourth Ditto - - - - - -	9,600			
		OFFICE OF AUDIT.				
	63	Clerks - - - - - - -	62,266			
		Servants - - - - - - -	1,308			
		OFFICE OF ACCOUNT.				
	88	Clerks - - - - - - -	63,751			
	34	Servants - - - - - - -	2,261			
		LOAN AND INTEREST BRANCH.				
	64	Clerks - - - - - - -	51,310			
	21	Servants - - - - - - -	1,386			
				2,72,882		
		CONTINGENT CHARGES.				
		Copying (or Section) Charges - - -	1,500			
		Office Contingencies - - - - - -	5,565			
				7,065		
		TOTAL OFFICE OF AUDITOR AND ACCOUNTANT GENERAL, RUPEES - - -		2,79,947	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	BOARD OF AUDIT.				
	—	The Auditor General of India - -	—			
	2	Clerks - - - - - - -	7,560			
		Office Contingencies - - - - -	—			
				7,560		
		TOTAL BOARD OF AUDIT, RUPEES - - -		7,560	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	OFFICE OF CIVIL PAY MASTER.				
		SALARIES AND ESTABLISHMENT.				
	1	Civil Pay Master - - - - -	30,000			
	1	Assistant Ditto - - - - - -	7,800			
	66	Clerks - - - - - - -	51,300			
	18	Servants - - - - - - -	1,212			
				90,312		
		CONTINGENT CHARGES.				
		Office Contingencies - - - - - -	3,960			
				3,960		
		TOTAL OFFICE OF CIVIL PAY MASTER, RUPEES - - -		94,272	- - -	

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	CURRENCY DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	—	Commissioner—(The Mint Master) -	—			
	1	Assistant Commissioner - - -	8,400			
		Clerks - - - - - - -	15,600			
		Servants - - - - - - -				
		Contingent Charges - - - - -	5,000	29,000		
		Remuneration to the Bank of Bengal for conducting the Agency for the issue of Government Currency Notes - - - - - - - - -		2,31,250	- - -	
		TOTAL CURRENCY DEPARTMENT, RUPEES	- - -	2,60,250	- - -	

Numbers. 1863-64.	Numbers. 1864-65.	BOARD OF EXAMINERS.				
		SALARIES AND ESTABLISHMENT.				
	1	Secretary - - - - - - -	17,400			
	1	Examiner - - - - - - -	2,400			
	3	Moonshees and Pundits - - -	1,440			
	1	Librarian - - - - - - -	360			
	4	Clerks - - - - - - -	1,680			
	18	Servants - - - - - - -	1,164	24,444		
		CONTINGENT CHARGES.				
		House Rent - - - - - - -	4,800			
		Purchase of Books for the Library - - -	4,000			
		Contingent Expenses - - - - - -	1,900	10,700		
		TOTAL BOARD OF EXAMINERS, RUPEES	- - -	35,144	- - -	

GRANT 16.

LAW AND JUSTICE.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
High Court :—		
Judges - - - - - - - - - - -	7,85,547	
Appellate Branch - - - - - - - - -	2,82,000	
Original Branch - - - - - - - - -	1,87,154	
Law Officers - - - - - - - - - -	93,863	
Great Jail—Presidency - - - - - - - -	20,327	
Total Grant 16, Rupees	13,68,891	

Net Increase (or Decrease) in 1864-65, Rupees_____

DETAIL.

Numbers. 1863-64	Numbers. 1864-65	Judges.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Chief Justice - - - - - -	83,347			
	1	Puisne Judge - - - - - -	52,200			
	13	Ditto, at Rs. 4,166 each per mensem -	6,50,000			
				7,85,547		
		Total for Judges, Rupees - - -		7,85,547	- - -	

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	APPELLATE BRANCH.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Registrar	20,400			
	1	Deputy Registrar	12,000			
	2	Assistant Registrars	12,000			
	124	Clerks	87,252			
	24	Translators and Interpretors	51,000			
	2	Reporters and Shorthand Writers	6,000			
	1	Bailiff	1,200			
		Servants	7,320			
	—	Temporary Establishment	12,000			
				2,09,172		
		CONTINGENT CHARGES.				
		Printing Special Appeals and Pleadings / Office Expenses	72,828			
				72,828		
		TOTAL APPELLATE BRANCH, RUPEES		2,82,000		

Numbers. 1863-64.	Numbers. 1864-65.	ORIGINAL BRANCH.				
		SALARIES AND ESTABLISHMENT.				
	1	Prothonotary, Clerk of the Crown, Clerk of the Papers, Sealer, Accountant General and Taxing Officer	24,000			
	1	Registrar, and Chief Clerk of Insolvent Court	18,000			
	1	Chief Clerk	12,000			
	1	Receiver	4,800			
	1	Clerk to the Chief Justice	6,000			
	5	Translators and Interpretors	25,200			
	—	Clerks / Servants	59,067			
	1	Keeper of the Court	1,200			
	—	Sheriff's Office Establishment	18,671			
	—	Court House Servants	483			
				1,69,421		
		CONTINGENT CHARGES.				
		Office Expenses / Miscellaneous Charges	17,733			
				17,733		
		TOTAL ORIGINAL BRANCH, RUPEES		1,87,154		

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	LAW OFFICERS.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Advocate General - - - -	37,620			
	1	Standing Counsel - - - -	16,000			
	1	Solicitor to the Government - -	24,000			
	—	Establishment of the Advocate General -	3,762	81,382		
		CONTINGENT CHARGES.				
		Allowance to Solicitor for endorsing orders -	600			
		Law Charges - - - - - - -	10,000			
		Office Rent - - - - - - -	1,881	12,481		
		TOTAL LAW OFFICERS, RUPEES	- - -	93,863	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**GREAT JAIL—PRESIDENCY.**				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent - - - - -	4,800			
	1	Surgeon - - - - - - -	2,400			
	4	Clerks and others - - - -	2,784			
	86	Servants - - - - - - -	5,669			
	—	Hospital Establishment - - -	576	16,229		
		MISCELLANEOUS.				
		Rations for Prisoners - - - - -	4,098			
		Clothing, &c., of Prisoners - - - -				
		Contingent Charges - - - - -		4,098		
		TOTAL GREAT JAIL—PRESIDENCY, RUPEES	- - -	20,327	- - -	

GRANT 17.

POLICE.

Numbers. 1863-64.	Numbers. 1864-65.	INSPECTOR GENERAL'S DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Inspector General { Including Fixed Travelling Allowance }	36,000			
		Clerks - - - - - -				
		Servants - - - - - -	21,000			
		Office Expenses - - - - - -		57,000		
		TOTAL INSPECTOR GENERAL'S DEPARTMENT, RUPEES - - -		57,000	- - -	
Numbers. 1863-64.	**Numbers. 1864-65.**	**THUGGEE AND DACOITY.**				
	1	General Superintendent - - -	20,400			
		Clerks - - - - - -				
		Servants - - - - - -	5,820			
		Travelling Allowances - - - - -				
		Office Expenses - - - - - -		26,220		
		TOTAL THUGGEE AND DACOITY, RUPEES - - -		26,220	- - -	
		TOTAL GRANT 17, RUPEES - - -		83,220	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

GRANT 18.

EDUCATION, SCIENCE AND ART.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Calcutta University - - - - - - - - - - - -	56,896	
Surveyor General's Department - - - - - - - -	1,24,405	
Mathematical Instrument Manufactory - - - - - - -	29,998	
Geological Survey of India and Museum - - - - - - -	1,69,519	
Total Grant 18, Rupees - -	3,80,818	

Net Increase (or Decrease) in 1864-65, Rupees_____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CALCUTTA UNIVERSITY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Establishment.				
	1	Registrar - - - - - - - -	3,600			
		Clerks - - - - - - - -	1,668			
		Servants - - - - - - - -				
				5,268		
		Miscellaneous.				
		Fees to Examiners - - - - - -	27,650			
		Scholarships - - - - - - -	4,128			
		Cost of Medals, Prizes, &c. - - - - -	2,800			
		Publications - - - - - - -	6,350			
		House Rent - - - - - - -	1,200			
		Advertisements - - - - - - -	9,500			
		Miscellaneous Charges - - - - - -				
				51,628		
		Total Caclutta University, Rupees - - -		56,896	- - -	

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

SURVEYOR GENERAL'S DEPARTMENT.			Estimate 1864-65.		Estimate 1863-64.	
SALARIES AND ESTABLISHMENT.			Rs.	Rs.	Rs.	Rs.
Surveyor General of India { Civil Pay / Military Pay		Rs.	33,537			
Numbers. 1863-64.	Numbers. 1864-65.	OFFICE ESTABLISHMENT AND DRAWING BRANCH.				
	1	Registrar and Accountant - - -	6,000			
	1	Assistant Surveyor and Chief Draftsman	6,000			
	5	Clerks and Writers - - - -	4,092			
	18	Draftsmen - - - - - -	15,990			
	17	Servants - - - - - -	1,284			
			66,903			
CONTINGENT CHARGES.		Rs.				
Travelling and Field Allowances -		2,520				
Office Rent - - - - -		4,800				
Miscellaneous Items - - -		5,720	13,040			
				79,943		
Numbers. 1863-64.	Numbers. 1864-65.	LITHOGRAPHIC AND PHOTOGRAPHIC BRANCHES.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent and Chief Draftsman -	5,400			
	18	Draftsmen - - - - - -	15,170			
	3	Writers - - - - - -	720			
	68	Printers and others - - - -	6,072			
	12	Servants - - - - - -	2,712			
			30,074			
CONTINGENT CHARGES.		Rs.				
Lithographic Presses, Stones, &c., -		4,500				
Photographic Chemicals - -		2,400				
Miscellaneous Items - - -		2,160	9,060			
				39,134		
Numbers. 1863-64.	Numbers. 1864-65.	OBSERVATORY ESTABLISHMENT.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent - - - - -	2,400			
	6	Computers and Observers - - -	2,280			
	6	Servants - - - - - -	528			
			5,208			
CONTINGENT CHARGES.						
Miscellaneous Expenses - - - -			120			
				5,328		
TOTAL SURVEYOR GENERAL'S DEPARTMENT, RUPEES - - -				1,24,405	- - -	

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

MATHEMATICAL INSTRUMENT MANUFACTORY.	Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
Superintendent (The Surveyor General of India) -				—	—	—	—
			SALARIES AND ESTABLISHMENT.				
			OFFICE ESTABLISHMENT.				
		6	Clerks and Writers - - - - -	3,180			
		6	Servants - - - - - - -	396			
			MANUFACTURING ESTABLISHMENT.				
		1	Instrument Maker - - - - -	4,800			
		72	Mechanics and Laborers - - -	9,108			
			STORE ESTABLISHMENT.				
		1	Store-keeper and Assistant Instrument Maker - - - - - - -	1,800			
		2	Clerks and others - - - - -	624			
		4	Servants - - - - - - -	288			
					20,196		
			CONTINGENT CHARGES.				
			Purchase of Stores and Meterials - - -	3,104			
			Freight and Carriage of Instruments - -	1,200			
			House Rent - - - - - - -	3,900			
			Miscellaneous Charges - - - - - -	1,598			
					9,802		
TOTAL MATHEMATICAL INSTRUMENT MANUFACTORY, RUPEES				- - -	29,998	- - -	
GEOLOGICAL SURVEY OF INDIA, AND MUSEUM.							
			SALARIES AND ESTABLISHMENT.				
		1	Superintendent - - - - - -	19,320			
		3	Deputy Superintendents - - -	3,600			
		15	Assistant Surveyors - - - -	1,03,080			
		1	Ditto and Curator of the Museum -	5,400			
		1	Collector - - - - - - -	2,400			
		5	Native Doctors - - - - - -	1,800			
			Clerks - - - - - - - } Servants - - - - - - - }	3,000			
			Field Establishment - - - -	4,140			
					1,42,740		
			CONTINGENT CHARGES.				
			Library Allowances - - - - - -	1,800			
			Cost of Publications - - - - - -	10,400			
			Cost of Feeding Elephants - - - -	2,880			
			Rent of Offices and Museum - - - -	6,000			
			Miscellaneous - - - - - - -	5,699			
					26,779		
TOTAL GEOLOGICAL SURVEY, RUPEES				- - -	1,69,519	- - -	

GRANT 19.

ECCLESIASTICAL.

Numbers. 1863-64.	Numbers. 1864-65.	ECCLESIASTICAL ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	1	The Lord Bishop - - - -	45,977			
	1	Domestic Chaplain - - - -	6,000			
	1	Archdeacon - - - - -	17,714			
	1	Secretary and Registrar { Including Office Rent }	9,000			
	1	Medical Officer - - - - -	3,352			
	1	Apparitor - - - - - -	627			
	1	Verger - - - - - - -	627			
		Clerks - - - - - - -	1,200	84,497		
		Contingent Charges.				
		The Lord Bishop's Visitation Allowance - -	8,000			
		The Domestic Chaplain's Ditto - - -	2,880			
		Contingent Expenses - - - - -	1,084	11,964		
		Total Grant 19, Rupees	- - -	96,461	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 23.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

TERRITORIAL AND POLITICAL PENSIONS.	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Wajeed Ally Shah, Ex-king of Oudh - - - -	12,00,000			
Imtazood-dowllah Mahomed Abbos Ally Khan - - -	11,520			
Moozoomowdowllah Baker Ally Khan - - - -	6,000			
Majehoodoolah - - - - - - - - -	6,000			
Maharajah Dulleep Sing * (payable in Calcutta) - -	12,000			
His Highness Golam Mahomed, son of the late Tippoo Sultan	37,080			
Shah Zada Shuhuboodeen - - - - - - -	6,000			
" Muneemooddeen - - - - - - -	6,000			
" Mokemooddeen - - - - - - -	6,000			
" Syedooddeen - - - - - - - -	6,000			
" Feroze Shah - - - - - - - -	6,000			
" Buharam Shah - - - - - - -	6,000			
" Pukakter - - - - - - - -	6,000			
" Allah Newaz - - - - - - - -	6,000			
" Busseerooddeen - - - - - - -	6,000			
" Mahomood Shah - - - - - - -	6,000			
" Jelalooddeen - - - - - - - -	6,000			
" Azimooddeen - - - - - - - -	6,000			
" Unwur Shah - - - - - - - -	6,000			
" Feroze Shah, son of Prince Golam Mahomed -	6,000			
Kullemozomah - - - - - - - - -	6,000			
Rohimooddeen - - - - - - - - -	6,000			
Azimoodeen - - - - - - - - -	6,000			
The Grand-daughter of the late Tippoo Sultan - - -	6,000			
Moonshee Mohun Laul - - - - - - -	3,840			
		13,84,440		
Pensions not exceeding Rs. 5,000 per annum - - - - - -		1,99,320		
TOTAL GRANT 23, RUPEES - - -		15,83,760	- - -	
NET INCREASE (OR DECREASE) IN 1864-65, RUPEES				

* This is in addition to the Pension paid to him in England.

GRANT 24.

MISCELLANEOUS.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Allowance to the Bank of Bengal for performing the duties of the General Treasury		43,606			
Allowances to Junior Civil Servants attached to the College, including Moonshee and House Allowance		1,59,600			
Remuneration to Civil Servants for High Proficiency in Oriental Languages		10,400			
Loss on Remittances from Government Treasuries		4,500			
Charges for the remittance of Treasure between Presidencies and Governments		4,300			
Cost and Charges for Books and Publications		3,000			
Purchase of Books and Periodicals for the Home Government		200			
Loss by difference of Exchange on transactions with the Home Authorities (exclusive of Railways)		2,50,000			
Assessments on the value of Government Buildings		8,070			
Record Commission :—	Rs.				
1 Secretary	6,000				
1 Clerk	360				
1 Servant	72				
Removal of Records and Contingencies; Publishing Selection from old Gazettes; Copying old Records	4,568				
		11,000			
Compensation to sufferers from the Bengal Mutiny		5,000			
Salaries and Deputation Allowances of Officers employed on special duties		13,000			
Unforeseen Items		30,380			
			5,43,056		
Total Grant 24, Rupees			5,43,056		

Net Increase (or Decrease) in 1864-65, Rupees _____

GRANT 25.

SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Superannuation and Retired Allowances - - - -	1,20,503*	
Compassionate Allowances - - - - - - -	2,35,528	
Gratuities - - - - - - - - - - - -	—	
Donation to Service Funds - - - - - - -	18,00,000	
Total Grant 25, Rupees - - -	21,56,031	

Net Increase (or Decrease in 1864-65, Rupees _____

DETAIL.

Superannuation and Retired Allowances. — Departments.	Amount included in the Estimate of 1863-64.	Lapsed since the date of framing the Estimate 1863-64.†	Amount of Estimate 1864-65.
	Rs.	Rs.	Rs.
Mint - - - - - - - - - - - - -			8,945
Foreign Department - - - - - - - - - -			16,080
Home Department - - - - - - - - - -			10,132
Financial Department - - - - - - - - -			9,646
Offices of Audit and Account - - - - - - - -			15,703
Civil Pay Master's Office - - - - - - - -			4,275
Board of Examiners - - - - - - - - -			609
Law and Justice - - - - - - - - - -			22,375
Ecclesiastical - - - - - - - - - -			2,760
Late Government Agency Office - - - - - - -			2,700
Miscellaneous Departments - - - - - - - -			27,278
Carried forward, Rupees- - -			1,20,503

* This amount includes the Superannuation Allowance transferred from other Governments

† The deductions shewn in this column include the Pensions transferred to other Governments.

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

	Amount of Estimate for 1864-65.
	Rs.
Brought forward - - -	1,20,503

ADD—NEW PENSIONS AND RETIRED ALLOWANCES GRANTED SINCE THE DATE OF LAST ESTIMATE AND THOSE TRANSFERRED FROM OTHER GOVERNMENTS OR PROVINCES.

Names.	Department.	Employment.	Age at the time of Retirement.	Period of Service.	Average Salary during past 5 years.	Annual amount of Pension, &c	Total amount for each Department.

TOTAL FOR SUPERANNUATION AND RETIRED ALLOWANCES, RUPEES - -	1,20,503

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.—*continued.*

		Estimate 1864-65.	Estimate 1863-64.
COMPASSIONATE ALLOWANCES.		Rs.	Rs.
Grants to Service Funds on account of persons killed in the Mutiny :—	Rs.		
Civil Service Fund - - - - - - - - - -	48,328		
Military Service Fund - - - - - - - - - -	1,25,000		
Uncovenanted Service Fund - - - - - - - - -	7,200		
		1,80,528	
Miscellaneous - - - - - - - - - - - - - - - -		55,000	
TOTAL COMPASSIONATE ALLOWANCES, RUPEES -		2,35,528	
GRATUITIES.			
Gratuities for Discharged Public Servants of the Civil Departments - - -		—	—
TOTAL GRATUITIES, RUPEES -		—	—
DONATIONS TO SERVICE FUNDS.			
Civil Service Annuity Fund - - - - - - - - - - - - - -		18,00,000	
Civil Fund - - - - - - - - - - - - - - - -			
TOTAL DONATIONS TO SERVICE FUNDS, RUPEES -		18,00,000	

CIVIL BUDGET

REVENUES AND

ABSTRACT OF THE NET REVENUES AND RECEIPTS OF THE

FOR THE YEAR FROM 1ST

REVENUES & RECEIPTS.	BHOPAUL.		COORG.		GWALIOR.		HYDERABAD.	
	VIDE ESTIMATE PAGE 51.		VIDE ESTIMATE PAGE 52.		VIDE ESTIMATE PAGE 54.		VIDE ESTIMATE PAGE 55.	
	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE - - -	2,000		2,38,300		—		—	
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	1,81,818		—		—		1,08,108	
FOREST - - - - -	—		79,000		—		—	
ABKAREE (EXCISE) - -	—		1,12,200		—		—	
INCOME TAX - - -	1,500		10,500		2,000		3,400	
CUSTOMS - - - - -	—		—		—		—	
SALT - - - - - -	—		—		—		—	
OPIUM - - - - -	—		—		—		—	
STAMPS - - - - -	1,500		12,100		1,150		—	
MINT - - - - -	—		—		—		—	
POST OFFICE - - -	—		—		—		—	
TELEGRAPH - - -	—		—		—		—	
LAW AND JUSTICE - -	—		5,000		—		—	
POLICE - - - - -	—		2,000		—		8,000	
EDUCATION - - -	—		—		—		—	
INTEREST - - - -	—		—		—		—	
MISCELLANEOUS - - -	—		—		—		150	
TOTAL REVENUES & RECEIPTS, Rs	1,86,818		4,59,100		3,150		1,19,658	

ESTIMATE.

RECEIPTS, 1864-65.

POLITICAL ADMINISTRATIONS UNDER THE GOVERNMENT OF INDIA,

MAY 1864 TO 30TH APRIL 1865.

INDORE.		NAGODE.		NEPAUL.		RAJPOOTANAH.		TOTAL.	
VIDE ESTIMATE PAGE 56.		VIDE ESTIMATE PAGE 58.		VIDE ESTIMATE PAGE 59.		VIDE ESTIMATE PAGE 60.			
1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27,000		92,200		—		—		3,59,500	
7,98,266		—		—		17,09,855		27,98,047	
—		—		—		—		79,000	
—		1,300		—		—		1,13,500	
12,300		3,500		1,800		60		35,060	
—		8,500		—		—		8,500	
—		—		—		—		—	
—		—		—		—		—	
14,400		1,000		50		—		30,200	
—		—		—		—		—	
—		—		—		—		—	
—		—		—		—		—	
—		—		—		—		5,000	
—		—		—		—		10,000	
—		—		—		—		—	
—		—		—		—		—	
8,300		600		141		—		9,191	
8,60,266		1,07,100		1,991		17,09,915		34,47,098	

CIVIL BUDGET

EXPENDITURE

ABSTRACT OF THE ESTIMATED EXPENDITURE OF THE

FOR THE YEAR FROM 1ST MAY.

GRANTS.	EXPENDITURE.	BHOPAUL. VIDE ESTIMATE PAGE 51.		COORG. VIDE ESTIMATE PAGE 52.		GWALIOR. VIDE ESTIMATE PAGE 54.		HYDERABAD. VIDE ESTIMATE PAGE 55.		INDORE. VIDE ESTIMATE PAGE 56.	
		1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	INTEREST ON FUNDED AND UNFUNDED DEBT - - - -	—		—		—		—		—	
2	INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS - - -	—		—		—		—		—	
3	LAND REVENUE - - - -	—		94,084		—		—		—	
4	FOREST - - - - - -	—		3,700		—		—		—	
5	ABKAREE (EXCISE) - - -	—		48,940		—		—		—	
6	INCOME TAX - - - - -	—		—		—		—		—	
7	CUSTOMS - - - - - -	—		—		—		—		—	
8	SALT - - - - - -	—		—		—		—		—	
9	OPIUM - - - - - -	—		—		—		—		—	
10	STAMPS - - - - - -	50		600		—		—		20	
11	MINT - - - - - -	—		—		—		—		—	
12	POST OFFICE - - - -	—		—		—		—		—	
13	TELEGRAPH - - - - -	—		—		—		—		—	
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS - -	—		—		—		—		12,750	
15	ADMINISTRATION AND PUBLIC DEPARTMENTS - - - -	—		—		—		—		—	
16	LAW AND JUSTICE - - -	—		11,618		—		—		—	
17	POLICE - - - - - -	—		1,738		—		13,332		14,472	
18	EDUCATION, SCIENCE AND ART -	600		5,350		—		103		—	
19	ECCLESIASTICAL - - - -	—		2,300		—		—		—	
20	MEDICAL SERVICES - - -	—		6,813		—		—		—	
21	STATIONERY AND PRINTING - -	—		—		—		—		—	
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES - - -	41,504		—		69,434		1,03,712		2,13,677	
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS - - - - - -	—		25,130		35,526		—		67,284	
24	MISCELLANEOUS CIVIL SERVICES -	—		7,820		5,000		1,37,000		47,420	
25	SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES -	—		969		2,368		—		162	
	TOTAL EXPENDITURE, RUPEES -	42,154		2,09,062		1,12,328		2,54,147		3,55,785	

ESTIMATE.

1864-65.

POLITICAL ADMINISTRATIONS UNDER THE GOVERNMENT OF INDIA, 1864 TO 30TH APRIL 1865.

NAGODE.		NEPAUL.		RAJPOOTANAH.		MINOR ADMINISTRATIONS.		FOREIGN ADMINISTRATIONS		TOTAL.	
VIDE ESTIMATE PAGE 58.		VIDE ESTIMATE PAGE 59.		VIDE ESTIMATE PAGE 60.		VIDE ESTIMATE PAGE 63.		VIDE ESTIMATE PAGE 64.			
1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.	1864-65.	1863-64.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—		—		—		—		—		—	
—		—		—		—		—		—	
52,758		—		—		—		—		1,46,842	
—		—		—		—		—		3,700	
—		—		—		—		—		48,940	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		—	
20		10		—		—		—		700	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		—	
—		—		—		—		—		12,750	
—		—		—		—		—		—	
—		—		—		—		—		11,618	
36,792		—		14,472		—		—		80,806	
—		—		—		—		—		6,053	
7,214		—		—		—		—		9,514	
1,700		—		—		—		—		8,513	
—		—		—		—		—		—	
—		62,774		2,80,216		36,467		72,612		8,80,396	
—		—		16,000		—		27,000		1,70,940	
—		—		3,524		2,05,000		—		4,05,764	
3,748		—		—		—		—		7,247	
1,02,232		62,784		4 2 12		2,41,467		99,612		17,93,783	

INDEX.

POLITICAL ADMINISTRATIONS.

Bhopaul - - - - - - - - - - Page 51
Coorg - - - - - - - - - - „ 52
Foreign Administrations :—
Persia - - - - - - - - - - „ 64
Turkish Arabia - - - - - - - - „ „
Gwalior - - - - - - - - - „ 54
Hyderabad - - - - - - - - „ 55
Indore - - - - - - - - - - „ 56
Bhopawar - - - - - - - - - „ 57
Bundulkund - - - - - - - - „ „
Goona - - - - - - - - - „ „
Malwa (Western) - - - - - - - „ „
Minor Administrations :—
Munipor - - - - - - - - - „ 63
Superintendent of Mysore Princes - - - - „ „
Nagode - - - - - - - - - - „ 58
Nepaul - - - - - - - - - - „ 59
Rajpootanah - - - - - - - - - „ 60
Bhurtpore - - - - - - - - - „ 61
Harrowtee - - - - - - - - - „ „
Jeypore - - - - - - - - - „ „
Joudhpore - - - - - - - - - „ „
Kherwarra - - - - - - - - - „ 62
Kotra - - - - - - - - - - „ „
Meywur - - - - - - - - - „ 61
Serohie - - - - - - - - - - „ 62
Ulwur - - - - - - - - - - „ 61

REFUNDS OF REVENUE.

Statement shewing the Estimated Gross Revenues of the following States under the Undermentioned Heads for the year from 1st May 1864 to 30th April 1865, and the Estimated Amount of Payments from these Revenues on account of Refunds. (Vide Statement, Page 8.)

	Nagode.			Nimar.		
	Estimated			Estimated		
	Gross Revenue.	Deduction for Refunds.	Net Revenue.	Gross Revenue.	Deduction for Refunds.	Net Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue - - -	96,200	4,000	92,200	1,86,500	200	1,86,300
Abkaree (Excise) - - -	—	—	—	37,000	100	36,900
Income Tax - - - -	—	—	—	8,800	80	8,720
Stamps - - - -	—	—	—	34,800	2,000	32,800
Total, Rupees -	96,200	4,000	92,200	2,67,100	2,380	2,64,720

BHOPAUL STATE.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Revenue from Lands - - - - - - - -	2,000	2,000		
Tributes and Contributions from Native States.				
For Bhopaul Contingent - - - - - - -	1,81,818	1,81,818		
Income Tax.				
Tax - - - - - - - - - - - -	1,500	1,500		
Stamps.				
Proceeds of Sale of Impressed Stamps - - - -	50			
Ditto of Adhesive Stamps (other than Postage Stamps) - - - - - - - - - -	1,450	1,500		
Total Revenues and Receipts, Rupees - - -		1,86,818	- - -	

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.		Rs.				
		Grant 10.—Stamps.					
		Discount on Sale of Stamps - - - - - - -		50	50		
		Grant 18.—Education, Science and Art.					
		Government Contribution to Sehore School - - -		600	600		
		Grant 22.—Political Agencies and other Foreign Services.					
		Salaries and Establishment.					
	1	Political Agent - - -	18,000				
	1	Surgeon - - - -	7,200				
		Clerks - - - - -	9,696				
		Servants - - - -	1,002				
	—	Jail Establishment - -	2,400				
	—	Hospital Establishment - -	782	39,080			
		Contingent Charges.					
		Travelling Allowances - - -	474				
		Office Expenses - - - -	1,750				
		Contingencies - - - - -	200	2,424	41,504		
		Total Expenditure, Rupees - - -			42,154	- - -	

COORG.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Revenue from Lands	1,67,200			
Proceeds of Land sold	7,000			
Miscellaneous	64,100			
		2,38,300		
Forest.				
Sale of Timber of Government Forests	20,000			
Produce of Forests	59,000			
		79,000		
Abkaree (Excise).				
Duty and License Fees for the sale of Intoxicating Liquors and Drugs	1,11,200			
Sale of Abkaree Opium	1,000			
		1,12,200		
Income Tax.				
Tax	10,500			
		10,500		
Stamps.				
Sale of Impressed Stamps	9,100			
Sale of Adhesive Stamps (other than Postage Stamps)	2,500			
Fines and Penalties	500			
		12,100		
Law and Justice.				
Fees, Fines and Forfeitures	2,000			
Proceeds of unclaimed and intestate Property	3,000			
		5,000		
Police.				
Fees, Fines and Forfeitures	2,000			
		2,000		
Total Revenues and Receipts, Rupees		4,59,100		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.			
		Grant 3.—Land Revenue.		
	1	Superintendent	12,000	
	1	Assistant to Ditto	3,600	
		Office Establishment	22,068	
		Suderwarid	3,800	
	—	Contingencies	1,420	
		Taluq Establishments.		
	6	Tehsildars	2,484	
		Office Establishment	19,644	
	—	Contingencies	4,622	
	—	Travelling Allowances	3,700	
	—	Feed of Cattle, &c.	1,650	
	—	Settlement and Survey Establishment and Allowances	19,096	
				94,084
		Carried forward, Rs.		94,084

Coorg—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*			Estimate 1864-65.		Estimate 1863-64.	
Numbers.			Rs.	Rs.	Rs.	Rs.
1863-64.	1864-65.					
		Brought forward -		94,084		
		Grant 4.—Forest.				
		Overseers - - - - - - -	960			
	—	Establishment and Contingencies - -	1,204			
	—	Assessment, Office and Contingencies -	1,536			
				3,700		
		Grant 5.—Abkaree (Excise).				
		Establishment - - - - - -	5,440			
	—	Miscellaneous and Contingencies - -	43,500			
				48,940		
		Grant 10.—Stamps.				
		Discount to Stamp Vendors - - - - - -	600			
				600		
		Grant 16.—Law and Justice.				
		Mucktassor and Panchayetdurs - - - - - -	2,660			
		Establishment and Contingencies - - - - - -	1,586			
		Pettah Establishment and Contingencies - - - - -	3,126			
		Jail and Prison Establishment and Charges - - -	4,246			
				11,618		
		Grant 17.—Police.				
		Executive Force - - - - - - - -	1,738			
				1,738		
		Grant 18.—Education, Science and Art.				
		Teacher - - - - - - - - - - -	3,000			
		Grant-in-aid of Schools - - - - - - -	1,950			
		Purchase of Books, &c. - - - - - - -	400			
				5,350		
		Grant 19.—Ecclesiastical.				
		Allowance to Chaplain and Contingencies - - - - -	2,300			
				2,300		
		Grant 20.—Medical Services.				
		Pay of Medical and Vaccine Officers - - - - -	4,953			
		Hospital Charges - - - - - - - - -	1,860			
				6,813		
		Grant 23.—Allowances and Assignments under Treaties and Engagements.				
		Pensions &c., to Members of the family of the Ex-Rajah of Coorg - - - - - - - - - -	25,130			
				25,130		
		Grant 24.—Miscellaneous.				
		Purchase of Tents - - - - - - - - -	2,500			
		Ditto of Furniture - - - - - - - - -	500			
		District Tappal Establishment - - - - - - -	4,188			
		Unforeseen Charges - - - - - - - - -	632			
				7,820		
		Grant 25.—Superannuation, &c.				
		Pensions to Public Servants - - - - - - - -	969			
				969		
		Total Expenditure, Rupees - - -		2,09,062	- - -	

GWALIOR.

ESTIMATE OF
REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Income Tax.				
Tax	2,000			
		2,000		
Stamps.				
Sale of Stamps	1,150			
		1,150		
Total Revenues and Receipts, Rupees		3,150		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Political Agent	24,000			
	1	Cantonment Joint Magistrate	11,300			
	1	Surgeon	960			
	1	Chaplain	6,000			
	1	Superintendent, Sudder Bazar	8,500			
	14	Clerks	10,291			
	2	Servants	89			
		Contingent Charges.				
		Hospital Establishment and Contingencies	408			
		Chaplain Ditto Ditto	1,314			
		Cantonment Joint Magistrates' Dittó	600			
		Miscellaneous Charges	5,972			
				69,434		
		Grant 23.—Allowances and Assignments under Treaties and Engagements.				
		Pensions not exceeding Rupees 5,000 per annum	3,860			
		Compensation to be paid to Gwalior Durbar on account of Pergunahs Koose and Sherghur	31,666			
				35,526		
		Grant 24.—Miscellaneous.				
		Discount on Supply Bills	5,000			
				5,000		
		Grant 25.—Superannuation, &c.				
		Compassionate Allowance:—				
		Gratuities to families of persons killed in the Mutiny	1,672			
		Miscellaneous	696			
				2,368		
		Total Expenditure, Rupees		1,12,328		

HYDERABAD.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Tributes and Contributions from Native States.				
Payment on account of Marhatta Choute - - - -	1,08,108			
		1,08,108		
Income Tax.				
Tax - - - - - - - - - - - -	3,400			
		3,400		
Police.				
Contribution on account of Thuggee Department - -	8,000			
		8,000		
Miscellaneous.				
Premium on Bills of Exchange - - - - - -	150			
		150		
Total Revenues and Receipts - - -		1,19,658	- - -	

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 17.—Police.				
		Extra Allowance to Assistant Resident - - - - -		2,400		
		Office Establishment - - - - - - - - -		2,004		
		Nujjib Establishment - - - - - - - - -		4,848		
		Office Rent and Contingencies - - - - - - -		4,080		
					13,332	
		Grant 18.—Education, Science and Art.				
		Observatory Charges at Darmergedda - - - - -		103		
					103	
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Resident - - - - - - -		66,000		
	1	Assistant Resident - - - - -		9,000		
	1	Surgeon - - - - - - - -		6,000		
	38	Establishment - - - - - -		13,302		
				94,302		
		Contingent Charges.	Rs.			
		Medical Charges - - - - -	898			
		Miscellaneous - - - - -	8,512			
				9,410		
					1,03,712	
		Grant 24.—Miscellaneous.				
		Discount on Bills of Exchange - - - - - - - -		1,37,000		
					1,37,000	
		Total Expenditure, Rupees - - -			2,54,147	- - -

INDORE.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Collections in the Bundulkund State	27,000	27,000		
Tributes and Contributions from Native States.				
Rutlam State	65,520			
Sillana State	32,760			
Amghera State	54,054			
Kilchapore State	12,912			
Holkar's State	1,19,841			
Jowrah State	1,59,027			
Dewass State	33,022			
Dhar State	19,656			
Jabooah State	1,474			
Added by Financial Department	3,00,000	7,98,266		
Income Tax.				
Tax	12,300	12,300		
Stamps.				
Sale of Stamps	14,400	14,400		
Miscellaneous.				
Premium on Bills of Exchange	—			
Miscellaneous items	8,300	8,300		
Total Revenues and Receipts, Rupees		8,60,266	- - -	

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 10.—Stamps.				
		Discount on Sale of Stamps	20	20		
		Grant 14.—Allowances to District & Village Officers.				
		Allowances to Wurshasums	11,222			
		Ditto to Dewasthans	1,528	12,750		
		Grant 17.—Police.				
		Thuggee Department	14,472	14,472		
		Political Agencies and other Foreign Services.				
	1	Agent to the Governor General	48,000			
	3	Assistants to Ditto	20,400			
	2	Assistant Surgeons	12,680			
	1	Chaplain	9,600			
	1	Assistant Chaplain	1,800			
	—	Agent's Establishment and	} 27,992			
	—	Contingencies				
	—	Medical Ditto	1,392			
	—	Chaplain's Ditto	2,382			
	—	Jail Ditto	8,448			
	—	Travelling Allowances	7,500			
	—	Miscellaneous	19,730			
		Carried forward, Rupees	1,59,924	27,242	- - -	

INDORE—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*				Estimate 1864-65.		Estimate 1863-64.	
GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES—*continued.*				Rs.	Rs.	Rs.	Rs.
		Brought forward	-	1,59,924	27,242		
Numbers.							
1863-64.	1864-65.						
		BHOPAWAR AGENCY.	Rs.				
	1	Bheel Agent and Political Assistant - - - -	13,200				
	—	Establishment - - -	1,200				
	—	Jail Establishment and Contingencies - - -	720				
	—	Travelling Allowances - -	1,900				
	—	Contingencies - - -	460	17,480			
		BUNDULKUND AGENCY.	Rs.				
	1	Political Assistant - - -	13,800				
	—	Establishment - - -	6,288				
	—	Travelling Allowances - -	1,267				
	—	Contingencies - - -	5,505	26,860			
		WESTERN MALWA.	Rs.				
	1	Political Assistant - - -	3,600				
	—	Establishment - - -	1,410				
	—	Jail Establishment and Contingencies - - - -	600				
	—	Travelling Allowances - -	930				
	—	Contingencies - - -	300	6,870			
		GOONA.	Rs.				
	—	Political Assistant - - -	1,200				
	—	Jail Establishment and Contingencies - - - -	982				
	—	Contingencies - - -	361	2,543			
					2,13,677		
GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.							
Newab Ally Bahadoor of Banda - - - - -				36,000			
Pensions not exceeding Rupees 5,000 per annum - - -				1,800			
Kesha Roy Patan, Compensation payable to Holkar -				29,484			
					67,284		
GRANT 24.—MISCELLANEOUS.							
Discount on Bills of Exchange - - - - - -				30,000			
Charges for the Remittance of Treasure to and from other Provinces - - - - - - - - -				200			
Government Stallion Charges - - - - - - -				720			
Commission for settling Boundaries - - - - - -				12,000			
Reward for good conduct during the Mutiny - - -				4,500			
					47,120		
GRANT 25.—SUPERANNUATION, &c.							
Pensions and Gratuities - - - - - - - -				162			
					162		
		TOTAL EXPENDITURE, RUPEES	- - -		3,55,785	- - -	

NAGODE.

ESTIMATE OF

REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Land Revenue.				
Revenue from Lands	48,500			
Miscellaneous	43,700			
		92,200		
Abkaree (Excise).				
Duty on License Fees	1,300			
		1,300		
Income Tax.				
Tax	3,500			
		3,500		
Customs.				
Transit Duty	8,500			
		8,500		
Stamps.				
Sale of Judicial and other Stamps	1,000			
		1,000		
Miscellaneous.				
Premium on Bills of Exchange	600			
		600		
Total Revenues and Receipts, Rupees		1,07,100		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 3.—Land Revenue.				
		Collector's Establishment.				
	1	Collector		10,800		
	1	Assistant		4,200		
	—	Office and Agency Establishments		18,008		
	—	Travelling Allowances		600		
	—	Office Contingencies		4,150		
				37,758		
		Revenue Survey.	Rs.			
	1	Settlement Officer	10,800			
	10	Establishment	768			
	—	Office Contingencies	264			
	2	Peshkars	840			
	12	Field Establishment	1,728			
		Contingencies	600			
				15,000		
					52,758	
		Grant 10.—Stamps.				
		Discount on Sale of Stamps		20		
					20	
		Grant 17.—Police.				
		Pay of Constabulary Force		36,792		
					36,792	
		Grant 19.—Ecclesiastical.				
		Assistant Chaplain		6,132		
		Establishment and Contingencies		1,082		
					7,214	
		Grant 20.—Medical Services.				
		Allowance to Surgeon		1,200		
		Cost of Medicines		500		
					1,700	
		Grant 25.—Superannuation &c.				
		Compassionate Allowances		3,748		
					3,748	
		Total Expenditure, Rupees			1,02,232	

NEPAUL.

ESTIMATE OF
REVENUES AND RECEIPTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Income Tax.				
Tax	1,800			
		1,800		
Stamps.				
Sale of Stamps	50			
		50		
Miscellaneous.				
Sundry Receipts	141			
		141		
Total Revenues and Receipts, Rupees		1,991		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 10.—Stamps.				
		Discount on Sale of Stamps	10			
				10		
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Resident	42,000			
	1	Assistant Resident	5,269			
	1	Residency Surgeon	6,000			
	11	Establishment	7,320			
	4	Hospital Establishment	716			
			61,305			
		Contingent Charges.				
		Travelling Allowances 350				
		Contingent Expenses 1,119				
			1,469			
				62,774		
		Total Expenditure, Rupees		62,784		

RAJPOOTANA.

ESTIMATE OF

REVENUES AND RECEIPTS.

Tributes and Contributions from Native States.		Estimate 1864-65.		Estimate 1863-64.	
Tributes.		Rs.	Rs.	Rs.	Rs.
Jeypore State		4,00,000			
Joudpore State		1,08,800			
Odeypore State		2,00,000			
Doongerpore State		27,387			
Banswara State		27,388			
Kotah State		2,84,720			
Boondie State		40,000			
Serohee State		7,500			
Jhallawur State		90,000			
		11,85,795			
Contributions.	Rs.				
Joudpore State on account of Erinpoorah Irregular Force	1,15,000				
Odeypore State on account of Meywar Beelh Corps	50,000				
Kotah State on account of Deolee Irregular Force	2,00,000				
		3,65,000			
Added by the Financial Department		1,59,060			
			17,09,855		
Income Tax.					
Tax		60			
			60		
Total Revenues and Receipts, Rupees			17,09,915		

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.					
		Grant 17.—Police.				
		Thuggee Department		14,472		
					14,472	
		Grant 22.—Political Agencies and other Foreign Services.				
		Salaries and Establishment.				
	1	Agent to the Governor General		60,000		
	4	Assistants		20,270		
	1	Assistant Surgeon		6,000		
	45	Office Establishment		15,780		
	—	Medical Establishment and Charges		2,851		
				1,04,901		
		Contingent Charges.	Rs.			
		Travelling Allowances	7,000			
		Thuggee and Dacoity Charges	2,400			
		Erinpoorah Jail expenses	850			
		Contingent Expenses	4,600			
				14,850		
		Carried forward, Rs.		1,19,751	14,472	- - -

RAJPOOTANAH—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*			Estimate 1864-65.		Estimate 1863-64.	
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,19,751	14,472		
Numbers. 1863-64.	Numbers. 1864-65.	GRANT 22.—POLITICAL AGENCIES &c.—*continued.*				
		MEYWAR AGENCY.				
		Rs.				
	1	Political Agent - - - 30,000				
	1	Assistant Surgeon - - 6,000				
	19	Office Establishment - - 7,044				
	—	Hospital Establishment and Expenses - - - - 360				
		Office-Rent - - - - - - 960				
		Contingent Charges - - - - 2,904	47,268			
Numbers. 1863-64.	Numbers. 1864-65.	JOUDHPORE AGENCY.				
		Rs.				
	1	Political Agent . - - - 21,000				
	1	Assistant Surgeon - - - 6,000				
	16	Office Establishment - - 4,452				
	—	Hospital Establishment and Expenses - - - - 698				
		Travelling Expenses - - - } 4,470				
		Contingent Charges - - - }	36,620			
Numbers. 1863-64.	Numbers. 1864-65.	JEYPORE AGENCY.				
		Rs.				
	1	Political Agent - - - 24,000				
	1	Surgeon - - - - 4,200				
	17	Office Establishment - - 4,020				
	—	Hospital Establishment and Expenses - - - - 504				
		Travelling Expenses - - - 756				
		Contingent Charges - - - 3,032	36,512			
Numbers. 1863-64.	Numbers. 1864-65.	HARROWTEE AGENCY.				
		Rs.				
	1	Political Agent - - - 14,400				
	1	Assistant Surgeon's Allowances - 1,200				
	19	Agent's Office Establishment - 4,416				
	—	Hospital Establishment and Expenses - - - - 492				
		Travelling Expenses - - - 1,800				
		Contingent Charges - - - 2,000	24,308			
		BHURTPORE AGENCY.				
		Pay and Allowances of Assistant Surgeon - 3,080	3,080			
		ULWUR AGENCY.				
		Pay and Allowances of Assistant Surgeon - 3,080	3,080			
		Carried forward, Rupees -	2,70,619	14,472	- - -	

RAJPOOTANAH—*continued.*

ESTIMATE OF EXPENDITURE—*continued.*		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Brought forward		2,70,619	14,472		
GRANT 22.—POLITICAL AGENCIES &c.,—*continued.*					
SEROHIE SUPERINTENDENCY.					
Establishment	2,376				
Travelling Expenses	950				
Contingent Charges	350	3,676			
KHERWARRA SUPERINTENDENCY.					
Establishment	1,620				
Travelling Expenses	760				
Contingent Charges	430	2,810			
KOTRA AGENCY.					
Establishment	2,268				
Deputation Allowances and Travelling Expenses	659				
Contingent Charges	184	3,111			
			2,80,216		
GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.					
Joudpore State on account of the Session of Joudpore Right to Omerkote		10,000			
Pension to Myan Ally Mudan Khan, a Member of the Kolara Royal Family of Sind		6,000			
			16,000		
GRANT 24.—MISCELLANEOUS.					
Miscellaneous Charges		3,524			
			3,524		
TOTAL EXPENDITURE, RUPEES			3,14,212		

MINOR ADMINISTRATIONS.

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.	MUNIPORE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
		Political Agent - - - - -				
		Establishment - - - - -	12,000			
		Contingent Charges - - - - -				
		TOTAL MUNIPORE, RUPEES - - -		12,000	- - -	
		SUPERINTENDENT OF THE MYSORE PRINCES.				
Numbers. 1863-64.	Numbers. 1864-65.	GRANT 22.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
	1	Superintendent - - { Including House-rent. }	12,960			
	1	Surgeon - - - - - -	4,800			
		Establishment - - - - -	3,700			
		Contingencies - - - - - -	500			
				21,960		
		TOTAL RUPEES - - -		21,960	- - -	
		GRANT 22.—POLITICAL AGENCIES AED OTHER FOREIGN SERVICES.				
		Allowances to Vakeels at the Courts of Native Chiefs - -	2,507	2,507		
		TOTAL RUPEES -		2,507		
		GRANT 24.—MISCELLANEOUS.				
		Durbar Presents by the Governor General - - - -	2,00,000			
		Contingent Charges of Tosha Khanna- - - - -	5,000			
				2,05,000		
		TOTAL RUPEES - - -		2,05,000	- - -	
		TOTAL EXPENDITURE, RUPEES -		2,41,467		

FOREIGN ADMINISTRATIONS.

ESTIMATE OF EXPENDITURE.

Numbers. 1863-64.	Numbers. 1864-65.	PERSIA.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Grant 22.—Political Agencies and other Foreign Services.					
	1	Agent - - - - -					
	—	Establishment - - -	14,000				
		Contingent Charges - - - -					
				14,000			
		Grant 23.—Allowances and Assignments under Treaties and Engagements.					
		Mirza Abdool Ghios Khan - - - - -		12,000			
					26,000		
		Total for Persia, Rupees		- - -	26,000	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	TURKISH ARABIA.					
		Grant 22.—Political Agencies and other Foreign Services.					
		Salaries and Establishment.					
	1	Political Agent - - - - -		26,348			
	1	Assistant Surgeon - - - -		6,183			
	—	Office Establishment - - - -		11,684			
	1	Agent at Bussorah - - - -		4,800			
	1	Establishment at Bussorah - - -		1,117			
		Contingent Charges.		50,132			
		Expense of Dromedary Post between Bagdad and Damascus	2,400				
		Charges for Escort - - -	2,880				
		Contingent Charges - -	3,200				
				8,480			
					58,612		
		Grant 23.—Allowances and Assignments under Treaties and Engagements.					
		Pensions under Rupees 5,000 per annum:—					
		Moiety of pension of H. H. Newab Ikbalood Dowlah -		15,000			
					15,000		
		Total for Turkish Arabia, Rupees		- - -	73,612	- - -	
		Total Rupees - - -			99,612		

Appendix No. 3. See Para. 63 of Report.

GOVERNMENT OF BENGAL

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1864-65.

N. B.—The Civil Budget Estimates for Madras, Bombay, and the other Provinces of India will be made up on a form similar to this.

GOVERNMENT

CIVIL BUDGET

FOR THE

GENERAL ABSTRACT OF THE REVENUES AND RECEIPTS AND

FOR THE YEAR FROM 1ST MAY

REVENUES AND RECEIPTS.	Reference to Detailed Estimate, Page	ESTIMATE 1864-65.	ESTIMATE 1863-64.	COMPARED WITH ESTIMATE 1863-64.	
				INCREASE.	DECREASE.
		Rs.	Rs.	Rs.	Rs.
LAND REVENUE	68	3,89,46,755			
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	—	—			
FOREST	"	38,950			
ABKAREE (EXCISE)	"	65,98,295			
INCOME TAX	69	37,20,579			
CUSTOMS	"	1,00,57,000			
SALT	"	2,64,38,000			
OPIUM	70	5,20,00,000			
STAMPS	"	55,00,166			
MINT	—	—			
POST OFFICE	—	—			
TELEGRAPH	—	—			
LAW AND JUSTICE	70	16,76,627			
POLICE	71	2,25,000			
EDUCATION	"	2,16,365			
INTEREST	"	173			
MISCELLANEOUS	72	2,02,820			
TOTAL REVENUES AND RECEIPTS, RUPEES		14,56,20,730			

NET INCREASE (OR DECREASE) OF REVENUES AND RECEIPTS IN 1864-65, RUPEES _____

CALCUTTA,

_____ 1864.

ESTIMATES
YEAR 1864-65.
OF THE EXPENDITURE OF THE GOVERNMENT OF BENGAL
1864 TO 30TH APRIL 1865.

Grants.	EXPENDITURE.	Reference to Detailed Estimate Page	Estimate 1864-65.	Estimate 1863-64.	Compared with Estimate 1863-64. Increase.	Decrease.
			Rs.	Rs.	Rs.	Rs.
1	Interest on Funded and Unfunded Debt		—			
2	Interest on Service Funds and other Accounts	73	42,500			
3	Land Revenue	74	33,61,588			
4	Forest	77	1,800			
5	Abkaree (Excise)	"	10,86,871			
6	Income Tax	78	2,06,755			
7	Customs	79	5,04,624			
8	Salt	81	2,04,783			
9	Opium	82	2,24,18,367			
10	Stamps	84	2,21,566			
11	Mint	—	—			
12	Post Office	—	—			
13	Telegraph	—	—			
14	Allowances to District and Village Officers	—	—			
15	Administration and Public Departments	85	9,35,331			
16	Law and Justice	89	63,84,274			
17	Police	94	50,12,198			
18	Education, Science and Art	99	17,20,080			
19	Ecclesiastical	108	2,78,691			
20	Medical Services	109	6,50,722			
21	Stationery and Printing	112	6,12,983			
22	Political Agencies and other Foreign Services	114	23,964			
23	Allowances and Assignments under Treaties and Engagements	115	22,94,959			
24	Miscellaneous	117	1,99,768			
25	Superannuation, Retired and Compassionate Allowances	119	3,08,148			
	Total Expenditure, Rupees		4,64,70,272			

Net Increase (or Decrease) of Expenditure in 1864-65, Rupees _____

The following is the Estimated Cost of Collecting the undermentioned Revenues :—

Land Revenue	Per Cent.	Customs	Per Cent.	Opium	Per Cent.
Abkaree	"	Salt	"	Stamps	"

CIVIL BUDGET ESTIMATE

OF

REVENUES AND RECEIPTS

1864-65.

LAND REVENUE.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Revenue from Lands, Fixed - -				
Ditto Fluctuating -	3,71,31,465			
Sale of Khass Mehals - - -				
Miscellaneous - - - - - -	18,15,290			
		3,89,46,755		
Total for Land Revenue, Rupees -		3,89,46,755	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

FOREST.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Produce of Forests - - - - -	38,870			
Miscellaneous - - - - - -	80			
		38,950		
Total for Forest Revenue, Rupees -		38,950	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

ABKAREE (EXCISE).

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Duty and License Fees for the Sale of Intoxicating Liquors and Drugs - -	40,25,858			
Sale of Abkaree Opium - - - - -	25,15,870			
Miscellaneous - - - - - - -	56,567			
		65,98,295		
Total for Abkaree, Rupees -		65,98,295	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

REVENUES AND RECEIPTS—*continued.*

INCOME TAX.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Income Tax - - - - - -	37,18,972			
Penalties - - - - - -	1,000			
Miscellaneous - - - - -	607			
		37,20,579		
TOTAL FOR INCOME TAX, RUPEES -		37,20,579	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

CUSTOMS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Imports - - - - - -	62,21,891			
Exports - - - - - - -	37,08,650			
Warehouse Rent - - - - -	1,01,500			
Miscellaneous - - - - - -	24,959			
		1,00,57,000		
TOTAL FOR CUSTOMS, RUPEES -		1,00,57,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

SALT.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt - - - -	1,86,88,440			
Proceeds of Sale of Salt - - - -	73,76,400			
Excise Duty on Salt - - - -	2,74,650			
Rents of Golahs - - - - -	57,030			
Miscellaneous - - - - - -	41,480			
		2,64,38,000		
TOTAL FOR SALT, RUPEES -		2,64,38,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

REVENUES AND RECEIPTS—*continued.*

OPIUM.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Sale of Behar Opium - - - - -	2,76,33,000			
„ Benares „ - - - - -	2,28,83,000			
„ Opium to Abkaree Dept. - -	13,00,000			
Miscellaneous - - - - - - -	1,84,000			
		5,20,00,000		
TOTAL FOR OPIUM, RUPEES -		5,20,00,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

STAMPS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Sale of Impressed Stamps - - -	52,65,492			
Sale of Adhesive Stamps (other than Postage Stamps) - - - - -	1,71,224			
Fines and Penalties - - - - -	63,450			
		55,00,166		
TOTAL FOR STAMPS, RUPEES -		55,00,166	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

LAW AND JUSTIC.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Fees, Fines and Forfeiture - - -	8,39,512			
Proceeds of Unclaimed and Intestate Property - - - - - - -	16,147			
Proceeds of Jail Labor and Manufactures - - - - - - - -	7,99,022			
Miscellaneous - - - - - - -	21,946			
		16,76,627		
TOTAL FOR LAW AND JUSTICE, RUPEES -		16,76,627	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

REVENUES AND RECEIPTS—*continued.*

POLICE.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Rent of Resumed Thanadaree Lands -	73,182			
Fines and Forfeitures, fees for registry of Boats and Miscellaneous - - -	1,51,818			
		2,25,000		
TOTAL FOR POLICE, RUPEES -		2,25,000	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

EDUCATION.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Fees and Contributions on account of Education - - - - - - -	2,16,365			
Proceeds of Sale of Books, &c. - - -	—			
Fines and Miscellaneous - - -	—			
		2,16,365		
TOTAL EDUCATION, RUPEES -		2,16,365	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

INTEREST.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Interest on Advances of Ward's Establishments, &c. - - - - - -	100			
Miscellaneous - - - - - -	73			
		173		
TOTAL INTEREST, RUPEES -		173	- -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

REVENUES AND RECEIPTS—*continued.*

MISCELLANEOUS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Premium on Bills of Exchange - -	8,786			
Unclaimed Deposits remaining on the Books twenty years - - - -	1,31,773			
Sale proceeds of Stationery, Sale of Gazettes, Publications, &c. - - -	4,000			
Miscellaneous Items - - - -	58,261			
		2,02,820		
TOTAL MISCELLANEOUS, RUPEES -		2,02,820	- -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

REFUNDS AND DRAWBACKS.

STATEMENT SHEWING THE ESTIMATED GROSS REVENUES OF THE GOVERNMENT OF BENGAL UNDER THE UNDERMENTIONED HEADS, FOR THE YEAR FROM 1ST MAY 1864 TO 30TH APRIL 1865, AND THE ESTIMATED AMOUNT OF PAYMENTS FROM THESE REVENUES DURING THAT PERIOD ON ACCOUNT OF REFUNDS AND DRAWBACKS. (VIDE STATEMENT PAGE 8.)

HEADS OF REVENUE.	Estimated Gross Revenue.	Estimated Deductions.		Estimated Net Revenue.
		Refunds.	Drawbacks.	
	Rs.	Rs.	Rs.	Rs.
LAND REVENUE - - - - - - -	3,90,00,000	53,245	—	3,89,46,755
ABKAREE - - - - - - - -	66,00,000	1,705	—	65,98,295
INCOME TAX - - - - - - -	38,00,000	79,421	—	37,20,579
CUSTOMS - - - - - - - -	1,02,00,000	88,000	55,000	1,00,57,000
SALT - - - - - - - - -	2,68,00,000	3,62,000	—	2,64,38,000
STAMPS - - - - - - - -	56,00,000	99,834	—	55,00,166
TOTAL RUPEES -	9,20,00,000	6,84,205	55,000	9,12,60,795

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1864-65.

GRANT 2.

INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Interest of the Land Revenue Collections Refunded - -	4,000			
Ditto on Law Charges - - - - - -	7,000			
Ditto on Deposits in the Government Savings Bank -	30,000			
Ditto on Compensation for Lands taken for Public purposes	1,500			
Miscellaneous - - - - - - - - -	—			
		42,500		
Total Grant 2, Rupees -		42,500	- - -	

Net Increase (or Decrease) in 1864-65, Rupees———

GRANT 3.

LAND REVENUE.

LAND REVENUE.	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Commissioners and Establishments	4,90,409	
Collectors' Establishments	20,33,045	
Charges on account of Khass Mehals (Government Estates)	81,680	
Total Rupees	26,05,134	
REVENUE SURVEY.		
Controlling Staff	37,264	
Professional Survey	4,16,044	
Khusreh (or Demarcation) Survey	3,03,146	
Total Rupees	7,56,454	
Total Grant 3, Rupees	33,61,588	
Net Increase (or Decrease) in 1864-65, Rupees		

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	COMMISSIONERS. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	8	Commissioners at Rs. 2,916 each per mensem	2,80,000			
	2	Ditto for Non-Regulation Provinces at Rs. 2,500 each per mensem	60,000			
	139	Clerks, Dufterdars, Sheristadars & others	71,696			
	118	Servants	8,991			
	—	Temporary Establishment	1,856			
				4,22,543		
		Contingent Charges.				
		Travelling Allowances	43,599			
		Rent of Offices	3,961			
		*Stationery and Printing**	—			
		Cost of Country Stationery	1,087			
		Office Expenses	5,938			
		Miscellaneous	13,281			
				67,866		
		Total for Commissioners, Rupees		† 4,90,409		

* Provided in Grant 31, for Stationery and Printing, Page 112.

† The entire Expense of the Agencies at Assam and Chota Nagpore is included in this amount.

GRANT 3.— LAND REVENUE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	COLLECTORS' ESTABLISHMENTS. SALARIES AND ESTABLISHMENT.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.
		Collectors and Magistrates - -	8,04,400			
	24	1st Grade at Rs. 1,916 each per mensem				
	10	2nd Grade at „ 1,500 „ „				
		Joint Magistrates and Deputy Collectors -	2,93,400			
	21	1st Grade at Rs. 900 each per mensem				
	8	2nd Grade at „ 700 „ „				
		Assistant Magistrates and Collectors -	2,95,800			
	20	1st Class at Rs. 450 to Rs. 500 each per mensem				
	36	2nd Class at Rs. 400 per mensem				
	200	Deputy Collectors and Magistrates (Uncovenanted): salaries varying from Rs. 200 to Rs. 700 each per mensem -	8,68,800			
	15	Deputy Commissioners: salaries varying from Rs. 600 to Rs. 1,500 per mensem	2,02,800			
	21	Assistant Ditto: salaries varying from Rs. 400 to Rs. 600 each per mensem -	1,12,800			
	15	Extra Assistant Ditto: salaries varying from Rs. 200 to Rs. 500 per mensem -	54,000			
			26,32,000			
		Deduct—* Moiety of salaries provided under "Grant 16 "Criminal Courts," Page 90	13,16,000			
			13,16,000			
	10	Supernumerary Deputy Collectors and Magistrates (Uncovenanted) at Rs. 100 each per mensem - - - -	12,000			
	8	Rent Deputy Collectors at Rs. 200 each per mensem - - - - - -	19,200			
	1565	Clerks, Tehsildars and others - -	4,20,396			
	616	Servants - - - - - -	33,377			
	—	Temporary Establishment - - -	32,898			
				18,33,871		
		CONTINGENT CHARGES.				
		Travelling and Tentage Allowances - -	33,786			
		Rent of Offices - - - - - - -	9,052			
		Charges for Remittance of Treasure within the Districts - - - - - - -	3,000			
		Commission on House Tax in the Cossya and Jinteah Hills - - - - - - -	1,400			
		Cost of Country Stationery - - - -	13,633			
		Law Charges - - - - - - -	65,002			
		Office Expenses - - - - - - -	56,496			
		Miscellaneous - - - - - - -	16,805			
				1,99,174		
		TOTAL FOR COLLECTORS' ESTABLISHMENTS, RUPEES	- - -	20,33,045		
		KHASS MEHALS (GOVERNMENT ESTATES).				
		Charges of Khass Mehal Collections - - - - -	30,000			
		Transfer to the Fund for the Improvement of Khass Mehals - - - - - - - -	51,680			
				81,680		
		TOTAL FOR KHASS MEHALS, RUPEES	- - -	81,680	- - -	

* The division of the Salaries of the above Officers has been reckoned on the Estimate of the proportion of time given severally to Land Revenue and Criminal duties.

GRANT 3.—LAND REVENUE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65	REVENUE SURVEY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs	Estimate 1863-64. Rs.
		CONTROLLING STAFF.				
		SALARIES AND ESTABLISHMENTS.				
	—	Surveyor General (Pay provided in Estimate of Government of India) -	—			
	1	Assistant Revenue Surveyor - -	6,000			
	13	Clerks - - - - - - -	9,900			
	1	Superintendent, Drawing Branch -	4,800			
	1	Assistant ditto " - -	2,400			
	1	Map Record-keeper " - -	1,200			
	19	Draftsmen and Colorists - - -	8,076			
	12	Office Servants - - - - - -	888			
				33,264		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	4,000			
				4,000		
		TOTAL FOR CONTROLLING STAFF, RUPEES	- - -	37,264	- - -	
Numbers. 1863-64.	Numbers. 1864-65	PROFESSIONAL SURVEY.				
		SALARIES AND ESTABLISHMENT.				
	10	Revenue Surveyors { Civil Pay 58,296; Mily. Pay 28,086 }	86,382			
	8	Assistant Surveyors - - - -	23,308			
	32	Sub-Assistant Surveyors - - -	77,280			
	3	Apprentices and Office Assistants - -				
	244	Clerks, Draftsmen and Native Surveyors -	1,20,444			
	9	Native Doctors - - - - - -				
	1305	Tindals, Measurers and Guards - -				
				3,07,414		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - -	38,054			
		Camp Equipage - - - - - - -	5,400			
		Cost of feeding and care of Elephants - -	16,320			
		Contract Allowance for Contingencies - -	18,000			
		Miscellaneous Charges - - - - -	30,856			
				1,08,630		
		TOTAL FOR PROFESSIONAL SURVEY, RUPEES	- - -	4,16,044	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	KHUSREH (OR DEMARCATION) SURVEY.				
		SALARIES AND ESTABLISHMENT.				
	4	Superintendents - - - - - -	46,200			
	4	Assistant Ditto - - - - - -	16,800			
	11	Deputy Collectors - - - -	51,600			
	132	Clerks - - - - - - - -	32,630			
	112	Servants, Guards, Measurers and others -	5,804			
—	691	Field Establishment - - - - -	1,10,556			
				2,63,590		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - -	14,650			
		Office Expenses - - - - - - -	7,093			
		Miscellaneous Charges - - - - - -	17,813			
				39,556		
		TOTAL FOR KHUSREH SURVEY, RUPEES	- - -	3,03,146	- - -	

GRANT 4.

FOREST.

Numbers. 1863-64.	Numbers. 1864-65.	Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Superintendent - - - - - -	1,200			
	1	Clerk - - - - - - -	180			
	8	Servants* - - - - - -	420			
		Contingent Charges.				
		Office Expenses - - - - - -	—			
				1,800		
		Total Grant 4, Rupees - - -		1,800	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

Note.—The entire charges under this item occur in Nowgong.

GRANT 5.

ABKAREE.

(EXCISE.)

Numbers. 1863-64.	Numbers. 1864-65.	COLLECTORS' ESTABLISHMENTS. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	—	*Deputy Collectors and Magistrates (Uncovenanted)** - - - -	—			
	2434	Clerks - - - - - -	1,53,564			
		Darogahs - - - - - -				
		Mohurirs - - - - - -				
		Servants - - - - - -				
				1,53,564		
		Contingent Charges.				
		Rewards - - - - - - - -	83,612			
		Expenses connected with Confiscations - -				
		Diet Money for Defaulters - - - -				
		Office Expenses - - - - - -				
		Miscellaneous - - - - - -				
				83,612		
		Cost price of Opium supplied to the Abkaree Department - - - - - - -		8,49,695	- - -	
		Total Grant 5, Rupees - -		10,86,871	- - -	

Net Increase (or Decrease) in 1864-65, Rupees _____

* The entire pay of these Officers is provided under Grant 3, "Collectors' Establishments" and Grant 16, "Criminal Courts."

GRANT 6.

INCOME TAX.

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	—	Special Commissioner * - - -	—			
	1	Secretary - - - - - - -	12,000			
	1	Assessor - - - - - - -	4,800			
	92	Clerks - - - - - - -	21,822			
	14	Servants - - - - - - -	347			
			38,969			
		CONTINGENT CHARGES.				
		Attendance fees to Commissioners - - -	2,000			
		Travelling Allowances - - - - - -	900			
		Rent of Offices - - - - - - -	1,800			
		Contingent Charges - - - - - -	2,080			
				45,749		
Numbers. 1863-64.	Numbers. 1864-65.	COLLECTOR'S ESTABLISHMENTS, MOFUSSIL.				
		SALARIES AND ESTABLISHMENT.				
	—	*Deputy Collectors and Magistrates (Uncovenanted)* † - - - - -	—			
	646	Clerks - - - - - - -	81,316			
	1633	Servants and others - - - - -	45,704			
			1,27,020			
		CONTINGENT CHARGES.				
		Commission on Collections - - - - -	25,940			
		Travelling Allowances - - - - - -	2,041			
		Contingencies - - - - - - -	6,005			
				1,61,006		
		TOTAL GRANT 6, RUPEES - - -		2,06,755	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

* A Member of the Board of Revenue. Pay provided under that Item in Grant 15 "Administration and Public Departments," Page 87.

† The entire pay of these Officers is provided under Grant 3, "Collectors' Establishments" and Grant 16, "Criminal Courts."

GRANT 7.

CUSTOMS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
*Board of Revenue and Establishment**	—	
Calcutta	4,80,514	
Chittagong	20,544	
Balasore	1,606	
Cuttack	1,960	
Total Grant 7, Rupees	5,04,624	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CALCUTTA.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	1	Collector	36,000			
	1	Deputy Collector	20,400			
	1	Assistant Collector	6,000			
	10	Appraisers	39,600			
	112	Clerks	66,624			
	62	Servants	4,851			
	—	Temporary Establishment	700			
				1,74,175		
		Preventive Establishment.				
	1	Superintendent	9,600			
	6	Inspectors	28,800			
	126	Preventive Officers	1,59,243			
	55	Servants	2,944			
	155	Boat Establishment	12,771			
	—	Temporary Establishment	23,400			
				2,36,758		
		Wharf Establishment.				
	1	Controller	4,800			
	62	Wharf Officers	49,464			
	55	Servants	3,693			
	5	Boat Establishment	324			
				58,281		
		Contingent Charges.				
		Travelling Allowances	300			
		Allowance to Surgeon	600			
		Rewards	4,000			
		Stationery and Printing†	—			
		Cost of Country Stationery	400			
		Office Expenses	6,000			
				11,300		
		Total for Calcutta, Rupees		4,80,514		

* Provided in Grant 15 under "Board of Revenue" Page 87.
† Provided in Grant 21, Stationery and Printing, Page 112

GRANT 7.—CUSTOMS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	CHITTAGONG.	Estimate 1864-65.		Estimate 1863-64.	
		SALARIES AND ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
	1	Collector	9,000			
	19	Clerks Servants	10,044			
	—	Temporary Preventive Establishment	1,000			
				20,044		
		CONTINGENT CHARGES.				
		Rewards	300			
		Office Expenses	200			
				500		
		TOTAL FOR CHITTAGONG, RUPEES		20,544		
		BALASORE.				
Numbers. 1863-64.	Numbers. 1864-65.	SALARIES AND ESTABLISHMENT.				
	2	Clerks	540			
	2	Servants	108			
	16	Preventive Establishment	912			
				1,560		
		CONTINGENT CHARGES.				
		Office Expenses	46			
				46		
		TOTAL FOR BALASORE, RUPEES		1,606		
		CUTTACK.				
Numbers. 1863-64.	Numbers. 1864-65.	SALARIES AND ESTABLISHMENT.				
	1	Assistant Collector	1,200			
	2	Clerks	240			
	—	Preventive Establishment	510			
				1,950		
		CONTINGENT CHARGES.				
		Office Expenses	10			
				10		
		TOTAL FOR CUTTACK, RUPEES		1,960		

GRANT 8.

SALT.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
*Board of Revenue and Establishment** - - - -	—			
Agencies and Establishment for the Manufacture of Salt † -	63,619			
Salt Preventive Establishment ‡ - - - - - -	80,000			
		1,43,619		
SALT GOLAHS.				
Salaries and Establishment.				
1 Superintendent - - - - - -	8,400			
2 Intendants - - - - - - -	6,600			
25 Clerks - - - - - - -	7,356			
8 Servants - - - - - - -	504			
62 Boat Establishment - - - -	5,844			
— Temporary Establishment - - -	840			
98		29,544		
Contingent Charges.				
Commission to Ghat Officers - - - -	2,500			
Rent of Golahs - - - - - - -	24,600			
Repair to Golahs - - - - - - -	2,000			
Miscellaneous Charges - - - - - -	2,520			
		31,620		
Total Grant 8, Rupees - - -		2,04,783	- - -	

Net Increase (or Decrease) in 1864-65, Rupees_____

Numbers. 1863-64	Numbers. 1864-65.
	1
	2
	25
	8
	62
	—
	98

* Provided in Grant 15 under "Board of Revenue" Page 87.

† These charges are being gradually abolished.

‡ This Establishment is in course of transfer to Police.

GRANT 9.

OPIUM.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
*Board of Revenue and Establishment**	—	
Behar Agency	1,36,13,290	
Benares Agency	87,58,707	
Charges in Calcutta	46,370	
Total Grant 9, Rupees	2,24,18,367	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	BEHAR AGENCY.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	1	Agent	36,000			
	1	Principal Assistant	14,400			
	57	Clerks	60,168			
	133	Servants	9,618			
				1,20,186		
		Deputy Agencies.				
	11	Sub-Deputy Agents	91,200			
	3	Assistant Ditto	10,800			
	302	Clerks	69,201			
	957	Servants	50,529			
	—	Temporary Establishment	15,545			
	1465			2,37,275		
		Charges for the Provision, &c., of Opium.				
		Payments on account of Cultivation of Opium	1,21,95,957			
		Ditto for Leaves	1,29,702			
		Ditto for Trash	4,578			
		Ditto for Timber Contract	4,20,000			
		Transit and Weighment Charges	67,100			
		Freight	51,400			
		Manufacturing Charges, &c.	60,000			
		Opium to be purchased.		1,29,28,737		
		Nepaul Opium	- -	32,000		
		Contingent Charges.				
		Travelling Allowances	16,775			
		Commission to Amlah	1,52,640			
		Rewards on Confiscations	2,155			
		Office Expenses	12,302			
		Miscellaneous	1,11,220			
				2,95,092		
		Total for Behar Agency, Rupees		1,36,13,290	- - -	

* Provided in Grant 15 under "Board of Revenue" Page 87.

GRANT 9.—OPIUM—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	BENARES AGENCY.	Estimate 1864-65.		Estimate 1863-64.	
		SALARIES AND ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
	1	Agent - - - - - - -	42,000			
	1	Principal Assistant - - - -	12,000			
	57	Clerks - - - - - - -	40,824			
		Servants - - - - - - -	5,448			
				1,00,272		
		DEPUTY AGENCIES.				
	11	Sub-Deputy Agents - - - -	76,800			
	19	Assistants - - - - - - -	64,200			
	354	Clerks - - - - - - -	1,32,975			
	1305	Servants - - - - - - -	61,128			
				3,35,103		
		CHARGES FOR THE PROVISION, &c., OF OPIUM.				
		Payments on account of Cultivation of Opium -	75,00,000			
		Ditto for Leaves - - - -	1,00,000			
		Ditto for Trash - - - -	20,000			
		Transit and Weighment Charges - - - -	1,70,000			
		Freight - - - - - - - - -	70,000			
		Manufacturing Charges, &c. - - - - -	2,40,000			
				81,00,000		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - - -	54,586			
		Commission to Amlah - - - - - - -	34,000			
		Office Expenses - - - - - - - -	10,842			
		Miscellaneous - - - - - - - -	1,23,904			
				2,23,332		
		TOTAL FOR BENARES AGENCY, RUPEES - -		87,58,707	- - -	

Numbers. 1863-64.	Numbers. 1864-65.	OPIUM CHARGES IN CALCUTTA.				
		GODOWN ESTABLISHMENT.				
	1	Opium Examiner - - - - -	2,400			
	1	Intendant - - - - - - -	7,200			
	2	Clerks - - - - - - -	480			
	22	Servants - - - - - - -	1,740			
				11,820		
		CONTINGENT CHARGES.				
		Contingent Expenses for Storing Opium - -	9,200			
		Commission to Auctioneers for Sale of Opium -	24,000			
		Advertising Charges - - - - - -	1,200			
		Miscellaneous Expenses - - - - - -	150			
				34,550		
		TOTAL FOR CHARGES IN CALCUTTA, RUPEES - -		46,370	- - -	

GRANT 10.

STAMPS.

Numbers. 1863-64.	Numbers. 1864-65.	STAMP OFFICE, CALCUTTA.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent* - - - - - -	18,000			
	1	Deputy Superintendent - - -	8,400			
	1	Head Assistant - - - - - -	3,600			
	1	Engineer - - - - - - -	4,800			
	1	Store-keeper - - - - - -	6,000			
		Clerks - - - - - - -	27,456			
		Mechanics and Labourers - - -	5,772			
		Servants - - - - - - -				
				74,028		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - - -	7,200			
		Stationery and Printing† - - - - - -	—			
		STORES AND MISCELLANEOUS.‡				
		Cost of Machinery - - - - - - -	—			
		Freight and Packing Charges - - - -	5,000			
		Miscellaneous Expenses - - - - - -	—			
				12,200		
		TOTAL FOR STAMP DEPARTMENT, CALCUTTA, RUPEES -		86,228	- - -	
		CHARGES FOR THE SALE OF STAMPS.				
Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY AND MOFUSSIL.				
		Clerks - - - - - - - -	1,068			
		Discount on the Sale of Stamps - - - - -	1,27,884			
		Fees paid to Government Pleaders in Pauper Suits -	1,973			
		Office Contingencies - - - - - - -	2,884			
		Miscellaneous - - - - - - - -	1,529			
		TOTAL CHARGES FOR SALE OF STAMPS, RUPEES - -		1,35,338		
		TOTAL GRANT 10, RUPEES - -		2,21,566	- - -	
		NET INCREASE (OR DECREASE) IN 1864-65, RUPEES				

* This Officer is also Superintendent of Stationery, but his entire salary is provided in this Grant.

† Provided in Grant 21, Stationery and Printing, Page 112

‡ The Estimated Charge for Water marked paper to be purchased in England is provided in the Home Statement (Vide Extract Page 127.)

GRANT 15.

ADMINISTRATION AND PUBLIC DEPARTMENTS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Lieutenant-Governor—Staff and Household Expenses	1,29,511	
Tour Expenses	31,500	
Legislative Council	47,880	
Secretariat	2,27,874	
Board of Revenue	3,32,682	
Office of the Deputy Auditor and Accountant General	1,48,084	
Money Order Office	9,984	
Labor Transport Department	7,816	
Total Grant 15, Rupees	9,35,331	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

LIEUTENANT-GOVERNOR STAFF AND HOUSEHOLD EXPENSES.	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
The Lieutenant-Governor	1,00,000			
Private Secretary (Numbers 1863-64: ; 1864-65: 1) — Mily. Pay — Rs. 9,935; Civil Pay — 4,200	14,135			
Aide de Camp* (Numbers 1863-64: ; 1864-65: —)	—			
Establishment Expenses at Rs. 600 per mensem	7,200			
State Boat Charges	5,176			
Travelling Expenses	—			
Contingent Charges	3,000			
		1,29,511		
Total Lieutenant-Governor, Staff &c., Rupees	- - -	1,29,511	- - -	
TOUR EXPENSES.				
Tour of the Lieutenant-Governor, Staff and Household Expenses, Travelling and Deputation Allowances to Secretaries and others while absent from Calcutta	31,500			
		31,500		
Total Tour Expenses, Rupees	- - -	31,500	- - -	

* Pay provided in the Bengal Military Budget Estimates.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	LEGISLATIVE COUNCIL.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENTS.				
	1	Member* - - - - - - -	7,400			
	1	Secretary - - - - - - -	24,000			
	5	Clerks - - - - - - -	5,940			
	1	Official Reporter - - - - - -	2,800			
	23	Servants - - - - - - -	1,740			
				41,880		
		CONTINGENT CHARGES.				
		Contingent Expenses - - - - - -	6,000			
				6,000		
		TOTAL FOR LEGISLATIVE COUNCIL, RUPEES - - -		47,880	- - -	
Numbers. 1863-64.	**Numbers. 1864-65**	**SECRETARIAT.**				
		SALARIES AND ESTABLISHMENTS.				
	1	Secretary - - - - - - -	36,000			
	1	Junior Secretary - - - - - -	18,000			
	1	Under-Secretary - - - - - -	12,000			
	65	Clerks - - - - - - -	1,05,420			
		Servants - - - - - - -	4,764			
—	—	Temporary Establishment - - - -	2,100			
				1,78,284		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - -	3,780			
		State Contingencies - - - - - -	3,000			
		Purchase of Books and Periodicals - -	12,000			
		Subscriptions to Newspapers, Gazettes, &c. -	10,000			
		Stationery and Printing† - - - - -	—			
		Office Expenses - - - - - - -	6,050			
				34,830		
		MISCELLANEOUS.				
		Bengalee Translator— {including Office and House rent} - -	10,800			
		Establishment for the supervision of the Native Press - - - - - - -	1,800			
		Ooriya Translator - - - - - -	2,160			
		Charges for Printing Ooriya Gazette† - -	—			
				14,760		
		TOTAL FOR SECRETARIAT, RUPEES - - -		2,27,874	- - -	

* The Pay of this Officer is only provided for a portion of the year.
† Provided in Grant 21, Stationery and Printing, Page 112.

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	BOARD OF REVENUE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.			
	3	Members at Rs. 4,166 each per mensem	1,50,000		
	1	Secretary - - - - - - -	30,000		
	1	Junior Secretary - - - - -	28,000		
	120	Clerks - - - - - - -	1,10,280		
	76	Servants - - - - - - -	5,052	3,23,332	
		CONTINGENT CHARGES.			
		Stationery and Printing * - - -	—		
		House Rent, Tax and Lighting - -	†9,350		
		Office Contingencies - - - - -		9,350	
		TOTAL FOR BOARD OF REVENUE, RUPEES - -		3,32,682	- - -
Numbers. 1863-64.	**Numbers. 1864-65.**	**OFFICE OF THE DEPUTY AUDITOR AND ACCOUNTANT GENERAL.**			
		SALARIES AND ESTABLISHMENT.			
	1	Deputy Auditor and Accountant General	30,000		
	1	Principal Assistant - - - - -	4,800		
	179	Clerks - - - - - - -	99,012		
	34	Servants - - - - - - -	2,172		
	—	Temporary Establishment - - -	800	1,36,784	
		CONTINGENT CHARGES.			
		Travelling Allowances - - - - -	1,800		
		Stationery and Printing - - - -	—		
		Office Rent - - - - - - - -	6,000		
		Office Expenses and Contingencies - -	3,500	11,500	
		TOTAL FOR OFFICE OF DEPUTY AUDITOR, &c., RUPEES - -		1,48,084	- - -

* Provided in Grant 21, Stationery and Printing, page 112.

† In this amount are included the Contingent Charges of the separate Departments in the Office of the Board of Revenue, for "Customs," "Salt" and "Opium."

GRANT 15.—ADMINISTRATION AND PUBLIC DEPARTMENTS—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	MONEY ORDER OFFICE.	Estimate 1863-64.		Estimate 1864-65.	
		SALARIES AND ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.
	1	Controller - - - - - -	3,600			
	10	Clerks - - - - - - -	4,800			
	6	Servants - - - - - -	384			
				8,784		
		CONTINGENT CHARGES.				
		Contingent Expenses - - - - - -	1,200			
				1,200		
		TOTAL FOR MONEY ORDER OFFICE, RUPEES - - -		9,984	- - -	
		LABOR TRANSPORT DEPARTMENT.				
		SALARIES AND ESTABLISHMENT.				
	2	Superintendents - - - - -	2,400			
	1	Assistant Ditto - - - - - -	1,200			
	1	Inspector of Depôt - - - - -	720			
	2	Medical Inspectors of Labourers, including Conveyance Allowance - -	3,120			
	1	Servant - - - - - -	72			
				7,512		
		CONTINGENT CHARGES.				
		Contingent Expenses - - - - -	304			
				304		
		TOTAL FOR LABOR TRANSPORT DEPARTMENT, RUPEES - - -		7,816	- - -	

GRANT 16.

LAW AND JUSTICE.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Civil and Sessions Courts	21,74,645	
Criminal Courts	19,06,147	
Law Officers	47,036	
Courts of Small Causes	4,91,435	
Coroner's Court	11,096	
Justices of the Peace	74,712	
House of Correction	72,331	
Jails	16,06,872	
Total Grant 16, Rupees	63,84,274	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	CIVIL AND SESSIONS COURTS. Salaries and Establishment.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64 Rs.	Estimate 1863-64 Rs.
	26	Civil and Sessions Judges, at Rs. 2,500 each per mensem	7,80,000			
	6	Additional Ditto { 1 at Rs 2,500 per mensem; 5 at Rs 2 170 " }	1,60,000			
	2	Commissioners at Rs. 2,000 each per mensem	48,000			
	24	Principal Sudder Ameens Establishment (Rs.)	1,89,420			
	32	Sudder Ameens Establishment	1,35,984			
	167	Moonsiffs Establishment	4,70,292			
	84	Pleaders, Law Officers and Translators	52,389			
		Civil Court Ameens	85,600			
		Sale Ameens	2,400			
		Clerks / Servants	1,94,543			
				21,18,628		
		Contingent Charges.				
		Travelling Allowances	18,029			
		Cost of Country Stationery	5,689			
		Office Expenses	22,070			
		Rent of Offices	7,675			
		Miscellaneous	2,554			
				56,017		
		Total for Civil and Sessions Courts, Rupees		21,74,645		

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CRIMINAL COURTS.				
		SALARIES AND ESTABLISHMENT.				
		Moiety of the Salaries of Collectors, Magistrates and others as particularized under Grant 3, "Collectors' Establishment" Page 75 :—	* 13,00,064			
		Sub-Assistant ditto - - - -	5,400			
		Cantonment Joint Magistrates - -	32,209			
		Clerks - - - - - - -	2,25,142			
		Servants - - - - - -				
	—	Honorary Magistrates' Establishment, &c.	14,240			
	—	Sudder Bazaar Establishment, &c. -	86,745			
	—	Temporary Establishment - - -	5,318	16,69,118		
		CONTINGENT CHARGES.				
		Travelling, and Tentage Allowances - -	71,389			
		Cost of Country Stationery - - -	15,032			
		Rent of Offices - - - - - -	5,002			
		Office Expenses - - - - - -	1,02,516			
		Miscellaneous Charges - - - - -	43,090	2,37,029		
		TOTAL CRIMINAL COURTS, RUPEES - - -		19,06,147	- - -	
		LAW OFFICERS.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent and Remembrancer of Legal Affairs - - - - -	30,000			
	2	Government Pleaders - - - -	7,200			
	10	Clerks - - - - - - -	9,120			
	3	Servants - - - - - - -	192	46,512		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	524	524		
		TOTAL FOR LAW OFFICERS, RUPEES - - -		47,036	- - -	

* The division of the salaries of the above Officers has been reckoned on the estimate of the proportion of time given severally to Criminal and Land Revenue duties.

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	COURTS OF SMALL CAUSES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		PRESIDENCY COURT.				
		SALARIES AND ESTABLISHMENT.				
	1	First Judge - - - - - - -	18,000			
	2	Second and Third Judges - - -	24,000			
	1	Clerk of the Court - - - -	7,200			
	1	Deputy Ditto - - - - - -	3,600			
	67	Clerks - - - - - - -	28,392			
	2	Interpreters and Translators - -	3,000			
	51	Bailiffs, Criers, and others - - -	14,676			
	47	Servants - - - - - - -	3,267			
	12	Temporary Establishment - - -	406			
				1,02,541		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	339			
		Miscellaneous - - - - - - -	1,506			
				1,845		
		TOTAL FOR PRESIDENCY COURT, RUPEES - - -		1,04,386	- - -	
		MOFUSSIL COURTS.				
		SALARIES AND ESTABLISHMENT.				
	27	Judges - - - - - - -	2,56,800			
	46	Cashiers and Clerks - - - -	80,880			
		Nazirs (or Sheriffs) - - - -	18,720			
		Bailiffs - - - - - - -	6,864			
		Sale Ameens - - - - - -	4,368			
	51	Servants - - - - - - -	2,772			
	—	Temporary Establishment - - -	719			
				3,71,123		
		CONTINGENT CHARGES.				
		Travelling Allowances - - - - - -	5,586			
		House Rent - - - - - - - -	2,280			
		Stationery - - - - - - - -	2,700			
		Contingencies - - - - - - -	5,360			
				15,926		
		TOTAL FOR MOFUSSIL COURTS, RUPEES - - -		3,87,049	- - -	
		TOTAL FOR COURTS OF SMALL CAUSES, RUPEES - - -		4,91,435	- - -	
		CORONER'S COURT.				
		SALARIES AND ESTABLISHMENT.				
	1	Coroner * - - {Including Conveyance Allowance} -	4,032			
	1	Surgeon† - - - - - - -	3,600			
	1	Clerk and Interpreter - - - -	720			
	5	Servants - - - - - - -	504			
				8,856		
		CONTINGENT CHARGES.				
		House Rent - - - - - - -	1,440			
		Office Expenses‡ - - - - - - -	800			
				2,240		
		TOTAL FOR CORONER'S COURT, RUPEES - - -		11,096	- - -	

* This is in addition to pay as Magistrate provided in the item for "Justices of the Peace," page 92.

† This Officer is also the Surgeon to the Police Hospital for which he receives a further allowance. Vide Page 96.

‡ The Printing Charges which were estimated in 1864-65 under this item, are provided in Grant 21, "Stationery and Printing," page 112.

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	JUSTICES OF THE PEACE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	1	Magistrate - - - - - - -	18,000			
	1	Magistrate * - - - - - -	15,000			
	13	Clerks - - - - - - -	11,842			
	12	Servants - - - - - - -	840			
				45,682		
		CONTINGENT CHARGES.				
		Office Expenses - - - - - - -	1,000			
				1,000		
		MISCELLANEOUS.				
		Law Charges - - - - - - -	15,000			
		Charges for Mofussil Witnesses attending the High Court - - - - - -	10,000			
		Dieting Witnesses - - - - -	900			
		Travelling Allowances to Witnesses and conveyance of Prisoners - - - - - -	1,500			
		Fees to Interpreters - - - - - -	200			
		Other Items - - - - - - -	430			
				28,030		
		TOTAL FOR JUSTICES OF THE PEACE, RUPEES - - -		74,712	- - -	
Numbers. 1863-64.	Numbers. 1864-65.	HOUSE OF CORRECTION. PRESIDENCY.				
		SALARIES AND ESTABLISHMENT.				
	1	Superintendent - - - - - -	1,200			
	1	Surgeon - - - - - - -	2,400			
	62	Servants - - - - - - -	4,835			
	—	Hospital Establishment - - -	396			
				8,831		
		MISCELLANEOUS.				
		Rations for Prisoners - - - - - -	29,000			
		Clothing and Bedding - - - - - -	2,500			
		Hospital charges - - - - - - -	4,500			
		Contingencies - - - - - - -	3,500			
				39,500		
		Purchase of Raw Materials for Manufacture† - - -		24,000		
		TOTAL FOR HOUSE OF CORRECTION, RUPEES - - -		72,331	- - -	

* This Officer is also Coroner of Calcutta, and receives the additional pay provided under "Coroner's Court," page 91.

† The estimated amount to be realised by the sale of manufactured articles during the year 1864-65, is credited to Revenue under the item "Law and Justice," page 70.

GRANT 16.—LAW AND JUSTICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	JAILS.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.
		INSPECTION AND GENERAL SUPERINTENDENCE.			
		SALARIES AND ESTABLISHMENT.			
	1	Inspector General - - - - -	30,000		
	14	Clerks - - - - - - -	11,160		
	9	Servants - - - - - - -	624	41,784	
		CONTINGENT CHARGES.			
		Travelling Allowances - - - - -	3,000		
		*Stationery and Printing** - - - - -	—		
		Office Expenses and Miscellaneous - -	2,330	5,330	
		TOTAL FOR INSPECTION &c., RUPEES - -		47,114	- - -
		DISTRICT JAILS.			
		Establishments :—			
		Fixed - - - - - - - - -	18,630		
		Extra and Temporary - - - - - - -			
		Native Doctors - - - - - - -	1,01,107		
		Servants - - - - - - - - - -		1,19,737	
		Rations - - - - - - - - -	3,76,135		
		For the purchase of a Reserve Store of Grain - -	1,16,920		
		Hospital Expenses - - - - - -	11,455		
		Clothing and Bedding - - - - - -	68,416		
		Passage money of Convicts - - - - -	70,941		
		Miscellaneous and Contingent Charges - - - - -		6,43,867	
		Purchase of Raw Materials and Stores to be manufactured in the Jails† - - - - - - - - - - - - - -		5,52,812	
		Commission to Darogahs (or Jailors) on the sale of Manufactured Articles - - - - - - - - - - - - -		2,43,342	
		TOTAL FOR JAILS, RUPEES -		16,06,872	- - -

* Provided in Grant 21, Stationery and Printing, Page 112.

† The sum to be realized by the sale of articles manufactured in Jails during the year 1864-65, is credited to Revenue under the item "Law and Justice," Page 70.

GRANT 17.

POLICE.

PRESIDENCY AND SUBURBAN POLICE.	Estimate 1864-65.	Estimate 1863-64.
	Rs.	
Commissioner's Office - - - - - - - - -	52,974	
Presidency Police - - - - - - - - -	2,43,526	
Suburban Police - - - - - - - - -	83,336	
Police Hospital - - - - - - - - -	10,948	
	3,90,784	
DISTRICT POLICE.		
Superintending Officers - - - - - - - -	4,77,030	
Executive Force - - - - - - - - -	39,28,065	
Detective Department - - - - - - - -	42,344	
Salt Preventive Establishment - - - - - -	1,73,975	
	46,21,414	
Total Grant 17, Rupees - -	50,12,198	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	PRESIDENCY AND SUBURBAN POLICE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		COMMISSIONER'S OFFICE.				
		Salaries and Establishment.				
	1	Commissioner - {Including Personal Allowance} -	36,000			
	14	Clerks - - - - - - -	14,244			
	21	Servants - - - - - - -	1,480			
				51,724		
		Contingent Charges.				
		Advertisements - - - - - - - -	200			
		Cost of Country Stationery - - - - -				
		Office Expenses - - - - - - - -	800			
				1,250		
		Total for Commissioner's Office, Rupees -		52,974	- - -	

GRANT 17.—POLICE—*continued.*

Numbers. 1863-64	Numbers. 1864-65.	PRESIDENCY POLICE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		EXECUTIVE FORCE.				
	3	Superintendents - - - - - -	13,800			
	6	Inspectors, 1st Class - - - -	10,800			
	12	„ 2nd Class - - - -	18,000			
	12	„ 3rd Class - - - -	11,400			
	25	European Constables - - - -	15,000			
	9	Darogahs - - - - - - -	5,400			
	3	Serjeants, 1st Class - - - -	1,080			
	13	„ 2nd Class - - - -	3,900			
	20	„ 3rd Class - - - -	4,800			
	4	Corporals, 1st Class - - - -	768			
	13	„ 2nd Class - - - -	1,872			
	20	„ 3rd Class - - - -	2,400			
	1313	Constables - - - - - - -	1,04,496			
	10	Lock-up Guards - - - -	912			
	40	Servants - - - - - - -	1,932			
				1,99,560		
		MOUNTED POLICE.				
	6	Sowars - - - - - - -	720			
	8	Syces - - - - - - -	480			
	—	Purchase of Horses, Saddlery, &c. -				
	—	„ Forage for Horses - -	2,300			
	—	Contingent Expenses - - - -				
				3,500		
		RIVER CHOWKEY.				
	24	Guards - - - - - - -	1,752			
	92	Crew of Boats - - - - -	4,824			
	—	Hire of Boats - - - - -				
	—	Contingent Expenses - - - -	800			
				7,376		
		MISCELLANEOUS.				
		Thana Rents - - - - - - - -	25,000			
		Lighting of Thanas and Guard Rooms, &c. -	3,240			
		Clothing - - - - - - - -	—			
		Rewards to Informers - - - - -	2,000			
		Diet and Clothing of Prisoners in Calcutta Lock-up	1,150			
		Conveyance Allowance - - - - -	200			
		Contingent Charges - - - - - -	1,500			
				33,090		
		TOTAL FOR PRESIDENCY POLICE, RUPEES - - -		2,43,526	- - -	

GRANT 17.—POLICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	SUBURBAN POLICE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		EXECUTIVE FORCE.				
	3	Superintendents - - - - - -	9,600			
	3	Inspectors, 1st Class, - - -	5,400			
	8	„ 2nd Class - - -	12,000			
	7	„ 3rd Class - - - -	8,400			
	2	European Constables - - - -	1,560			
	5	Darogahs - - - - - -	2,640			
		Serjeants, 1st Class - - - -	2,940			
		„ 2nd Class - - - -	2,100			
	8	„ 3rd Class - - - -	1,920			
	9	Corporals, 1st Class - - - -	1,728			
	11	„ 2nd Class - - - -	1,584			
	16	„ 3rd Class - - - -	1,920			
	140	Constables - - - - - - -	10,800			
	2	Clerks - - - - - - - -	612			
	50	Servants - - - - - - -	2,448			
				65,652		
		MISCELLANEOUS.				
		Thana Rents - - - - - - -	11,040			
		Clothing - - - - - - - -	—			
		Lighting Thanas, Guard Rooms, &c. - -	1,300			
		Rewards to Informers - - - - -	1,500			
		Horse Allowance for Superintendents & Sowars	2,588			
		Diet and Clothing of Prisoners in Suburban	350			
		Lock-up Contingent Charges - - -	906			
				17,684		
		TOTAL FOR SUBURBAN POLICE, RUPEES - - -		83,336		
Numbers. 1863-64.	**Numbers. 1864-65.**	**POLICE HOSPITAL.**				
	1	Surgeon* - - - - - - -	1,200			
	1	Apothecary - - - -				
		Native Doctors and Compounders	3,348			
		Servants - - - - -				
		Diet and Clothing - - - - -	5,400			
		Hospital Contingencies - - - -				
		Interring Paupers - - - - -	1,000			
				10,948		
		TOTAL FOR POLICE HOSPITAL, RUPEES - - -		10,948	- - -	

* This Officer receives additional pay as Surgeon to the Coroner's Court, vide Page 91.

GRANT 17.— POLICE—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	DISTRICT POLICE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SUPERINTENDING OFFICERS.				
	1	Inspector General - - - - -	30,000			
	6	Deputy Inspectors General - - -	85,200	3,85,200		
		OFFICE AND CHARGES OF THE INSPECTOR GENERAL.				
	1	Personal Assistant - - - - -	8,400			
	31	Clerks - - - - - - -	26,460			
	18	Servants - - - - - - -	1,380			
	—	Temporary Establishment - - -	—			
	—	Travelling Allowances - - -	5,600			
	—	Office Rents - - - - - -	3,600			
	—	Office Expenses - - - - - -	1,200			
	—	Miscellaneous Charges - - -	2,200	48,840		
		OFFICE AND CHARGES OF THE DEPUTY INSPECTORS.				
	19	Clerks - - - - - - -	9,960			
	6	Servants - - - - - - -	480			
	—	Travelling Allowances - - - -	22,300			
	—	Office Rent - - - - - -	3,600			
	—	Office Expenses - - - - - -	6,000			
	—	Miscellaneous Charges - - - -	650	42,990		
		TOTAL FOR SUPERINTENDING OFFICERS, RUPEES -		4,77,030	- - -	
		EXECUTIVE FORCE.				
	49	District Superintendents - - -	3,63,600			
	105	Assistant Ditto - - - - -	3,78,600			
	531	Inspectors - - - - - - -	6,32,040			
	805	Sub-Inspectors - - - - - -	3,31,224			
	2337	Head Constables - - - - -	3,32,164			
	154	Mounted Constables - - - - -	44,880			
	17528	Constables - - - - - - -	13,30,789	34,13,297		
		ESTABLISHMENT AND MISCELLANEOUS.				
		Native Doctors - - - - - -				
		Clerks - - - - - - -	1,26,616			
		Servants - - - - - - -				
		Carried forward, Rupees -	1,26,616	34,13,297		

GRANT 17.—POLICE—*continued.*

DISTRICT POLICE—*continued.* EXECUTIVE FORCE—*continued.* ESTABLISHMENTS AND MISCELLANEOUS—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
Brought forward -	1,26,616	34,13,297		
Allowance to Civil Surgeons - - - - - - -	10,400			
Travelling Allowances - - - - - - - -	1,01,361			
Clothing - - - - - - - - - - -	1,07,742			
Repair of Arms - - - - - - - - -	9,830			
Rewards to Informers - - - - - - - -	5,984			
Oil for lighting Station houses, &c. - - - - - -	14,870			
House Rent - - - - - - - - - - -	37,965			
Contingent Charges - - - - - - - - - -	1,00,000			
		5,14,768		
TOTAL FOR EXECUTIVE FORCE, RUPEES - - -		39,28,065	- - -	
DETECTIVE DEPARTMENT.				
Numbers. 1863-64. / 1864-65. — SALARIES AND ESTABLISHMENT.				
1 — Superintendent - - - - - - -	12,000			
6 — Inspectors - - - - - - - -	15,480			
42 — Constables - - - - - - - -	4,824			
9 — Detective Approvers. - - - - - -	1,080			
4 — Clerks - - - - - - - - -	1,356			
1 — Servant - - - - - - - - -	84			
		34,824		
CONTINGENT CHARGES.				
Travelling Allowances - - - - - - -	4,500			
Rewards to Approvers - - - - - - -	500			
Rent of Offices - - - - - - - -	720			
Office Contingencies - - - - - - -	1,800			
		7,520		
TOTAL FOR DETECTIVE DEPARTMENT, RUPEES - - -		42,344	- - -	
SALT PREVENTIVE ESTABLISHMENT.				
Numbers. 1863-64. / 1864-65. — SALARIES AND ESTABLISHMENT.				
Superintendent - - - - - - -				
Inspectors - - - - - - - -				
Sub-Inspectors - - - - - - -				
Head Constables - - - - - -				
Constables - - - - - - - -				
Clerks - - - - - - - - -				
Servants - - - - - - - - -		1,73,975		
CONTINGENT CHARGES.				
Travelling Allowances - - - - - - -				
Rewards on Confiscation - - - - - -				
Clothing - - - - - - - - - -				
Contingent Charges - - - - - - - -				
TOTAL FOR SALT PREVENTIVE ESTABLISHMENT, RUPEES - - -		1,73,975	- - -	

GRANT 18.

EDUCATION, SCIENCE AND ART.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Superintendence and Inspection	2 34,190	
Government Colleges	5,46,091	
Government Schools	4,23,014	
Grants-in-aid of Schools and Educational Institutions	3,12,481	
Scholarships, Prizes, &c.	1,09,512	
Institutions of Science and Art	55,371	
Miscellaneous	39,421	
Total Grant 18, Rupees	17,20,080	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	SUPERINTENDENCE AND INSPECTION.	Estimate 1864-65 Rs.	Estimate 1864-65 Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Director of Public Instruction	24,000			
	5	Inspectors of Schools	55,200			
	47	Deputy Ditto	63,000			
	129	Circuit Teachers	24,060			
				1,66,260		
		Office and Charges of the Director.				
	12	Clerks	11,760			
	10	Servants	720			
	—	Travelling Allowances	1,500			
	—	House-rent	1,680			
	—	*Printing Charges**	—			
	—	Contingent Expenses	3,000			
				18,660		
		Office and Charges of the Inspectors.				
	12	Moonshees and Mohurirs	1,008			
	70	Servants	2,628			
	—	Allowance to Inspectors for Clerks, and Contingent Expenses	9,384			
	—	Ditto for the Conveyance of Records	820			
	—	Travelling Allowances	34,020			
	—	House-rent	1,200			
	—	Contingent Expenses	210			
				40,270		
		Total Superintendence and Inspection, Rupees		2,34,190		

* Provided in Grant 21, Stationery and Printing, Page 112.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES. PRESIDENCY COLLEGE.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Principal and Professor of Mathematics { Including House Allowance } -	15,600			
	1	Professor of History " -	9,600			
	1	" of Literature " -	8,400			
	1	" of Mental and Moral Philosophy " -	8,400			
	1	" of Natural Philosophy and Astronomy " -	8,400			
	1	" of Natural Sciences " -	8,400			
	1	" of Jurisprudence " -	8,400			
	1	" of English Law " -	8,400			
	1	" of Vernacular Literature " -	3,600			
	5	Assistant Professors—one of Mathematics, one of History, and two of Literature at Rs. 500 each, and one of Vernacular Literature at Rs. 200 per mensem	26,400			
	2	Assistant Lecturers at Rs. 150 each -	3,600			
	1	Assistant Secretary -	1,500			
	1	Librarian -				
	1	Assistant to Professor of Natural Science -	1,020			
	1	Sub-Assistant Surgeon - -	408			
	2	Clerks and Writers - -	432			
	16	Servants - -	1,068			
	—	Contingent Expenses - -	2,699			
				1,16,327		
	—	Scholarships, Stipends, &c. - -		3,240		
		TOTAL ESTABLISHMENT		1,19,567		
		Deduct—Amount provided in Local Fund's Budget - -		1,820		
		TOTAL GRANT FOR PRESIDENCY COLLEGE, RUPEES -		1,17,747		

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 52,720.

Numbers. 1863-64.	Numbers. 1864-65.	MEDICAL COLLEGE.						
	1	Principal and Professor of Medicine	Civil Pay 12,000					
			Mily. Pay 4,085		16,085			
	1	Professor of Chemistry	Civil Pay 4,800					
			Mily. Pay 3,559		8,359			
	1	" of Medical Jurisprudence - - -			2,400			
	1	" of Anatomy and Physiology	Civil Pay 4,800					
			Mily. Pay 3,559		8,359			
	1	" of Comparative Anatomy and Zoology			4,800			
	1	" of Descriptive Surgical Anatomy	Civil Pay 4,800					
			Mily. Pay 3,560		8,360			
	1	" of Surgery	Civil Pay 4,800					
			Mily. Pay 5,705		10,505			
	1	" of Dentistry - - - - -			3,600			
	1	" of Midwifery	Civil Pay 4,800					
			Mily. Pay 3,559		8,359			
	1	Assistant Physician	Civil Pay 5,400					
			Mily. Pay 3,459		8,959			
	4	Teachers—one of Surgery, one of Medicine, one of Anatomy, and one of Materia Medica at Rs. 300 each per mensem			14,400			
	2	Demonstrators of Anatomy, 1st at Rs. 200 and 2nd at Rs. 150 per mensem -			4,200			
	3	Assistants and others in the Museum -			2,088			
	4	Clerks and others -			1,740			
		Servants - -			2,665			
	—	Contingent Expenses - -			14,613			
						1,19,492		
	—	Scholarships, Stipends, &c. - - - - -				19,320		
		TOTAL ESTABLISHMENT - - - -				1,38,812		
		Deduct—Amount provided in Local Fund's Budget - -				176		
		TOTAL GRANT FOR MEDICAL COLLEGE, RUPEES -				1,38,636		

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 4,824.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CIVIL ENGINEERING COLLEGE.				
	1	Principal - - -	7,800			
	1	Assistant Principal - -	5,160			
	1	Professor of Mathematics - -	8,400			
	1	" of Drawing - - -	4,200			
	1	Master in Surveying and Engineering -	3,000			
	1	" in Mathematics - -	2,400			
	4	Clerks and others - -	1,872			
	22	Servants - - -	1,500			
	—	Contingent Expenses - -	15,070			
				49,402		
	—	Scholarships, Stipends, &c. - - - - -		360		
		TOTAL FOR CIVIL ENGINEERING COLLEGE, RUPEES - - -		49,762	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 3,830.

Numbers. 1863-64.	Numbers. 1864-65.	SANSCRIT COLLEGE.				
		SANSCRIT DEPARTMENT.				
	1	Principal - - -	3,600			
	1	Professor of Darsana or Philosophy -	1,200			
	1	" of Sruti or Law - -	1,200			
	1	" of Alankar or Rhetoric -	1 200			
	1	" of Sahitya or Poetry - -	1,200			
	1	" of Byakarana or Grammar -	1,200			
	9	Assistant Professors - -	5,040			
		ENGLISH DEPARTMENT.				
	1	Head Master - - -	3,000			
	6	Masters - - -	4,620			
	1	Librarian - - -	360			
	1	Sub-Assistant Surgeon - -	300			
	1	Clerk - - -	600			
	10	Servants - - -	660			
	—	Contingent Charges - -	196			
				24,376		
	—	Scholarships, Stipends, &c. - - - - -		4,032		
		TOTAL FOR SANSCRIT COLLEGE, RUPEES - - -		28,408	- - -	

* Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 6,528.

BENGAL SECRETARIAT LIBRARY.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CALCUTTA MUDRISSAH COLLEGE.				
		ARABIC DEPARTMENT.				
	1	Principal - - -	3,600			
	1	Head Professor - - -	3,600			
	1	Professor - - -	1,200			
	1	" - - -	960			
	2	Assistant Professors, one at Rupees 60 and one at Rupees 50 per mensem - -	1,320			
	1	Moonshi - - -	600			
	1	Librarian - - -	420			
	2	Writers - - -	630			
	18	Servants - - -	1,008			
				13,338		
		ANGLO PERSIAN DEPARTMENT.				
	1	Head Master - - -	6,000			
	7	Masters - - -	5,040			
	3	Persian Teachers - -	2,160			
	1	Oordoo Teacher - - -	480			
	2	Pundits - - -	720			
	1	Sub-Assistant Surgeon - -	300			
	1	Moonshi - - -	600			
	1	Librarian - - -	240			
	3	Servants - - -	216			
	—	Contingent Charges - -	2,400			
				18,156		
	—	Scholarships, Stipends, &c. - -		4,272		
		TOTAL FOR CALCUTTA MUDRISSAH COLLEGE, RUPEES - -		35,766	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 2,362.

Numbers. 1863-64.	Numbers. 1864-65.	HOOGHLY COLLEGE.				
		ENGLISH DEPARTMENT.				
	1	Principal - - -	7,200			
	1	Professor - - -	6,000			
	1	Head Master - - -	4,800			
	12	Masters - - -	17,400			
	1	Librarian - - -	600			
	2	Extra Teachers - - -	480			
				36,480		
		ARABIC DEPARTMENT.				
	1	Head Moulvee - - -	3,000			
	3	Moulvees - - -	3,360			
	1	Librarian - - -	360			
				6,720		
		PERSIAN DEPARTMENT.				
	1	Head Teacher - - -	600			
	3	Teachers - - -	1,344			
				1,944		
		BENGALEE DEPARTMENT.				
	1	Head Pundit - - -	720			
	5	Pundits - - -	1,572			
				2,292		
		SANSCRIT DEPARTMENT.				
	1	Assistant Professor - -	1,800			
				1,800		
		Allowance to Civil Surgeon - -	1,200			
	3	Writers - - -	1,080			
	21	Servants - - -	1,308			
	—	Contingent Charges - -	7,182			
				10,770		
	—	Scholarships, Stipends, &c. - - -		5,352		
		TOTAL ESTABLISHMENT -		65,358		
		Deduct—Amount provided in Local Fund's Budget -		50,000		
		TOTAL GRANT FOR HOOGHLY COLLEGE, RUPEES -		15,358		

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 10,558.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.* DACCA COLLEGE.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.
	1	Principal and Secretary { Including House-rent } -	10,560			
	2	Professors at Rupees 500 each per mensem -	12,000			
	2	Assistant Professors and a Law Lecturer -	4,200			
	1	Head Master - - -	4,800			
	12	Masters - - -	16,020			
	2	Pundits, 1 at 40 and 1 at 30 per mensem -	840			
	1	Moonshi - - -	360			
	1	Writer - - -	600			
	1	Librarian - - -	300			
	1	Servant - - -	618			
	—	Allowance to Medical Officer - -	1,200			
	—	Contingent Charges - -	1,366			
				52,864		
		TOTAL FOR DACCA COLLEGE, RUPEES - - -		52,864	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 9,889.

Numbers. 1863-64.	Numbers. 1864-65.	KISHNAGHUR COLLEGE.				
	1	Principal { Including House-rent } -	8,160			
	1	Head Master - -	4,800			
	11	Masters - -	12,600			
	2	Pundits, 1 at 50 and 1 at 30 Rupees per mensem -	960			
	—	Allowance to Civil Surgeon - -	1,200			
	3	Writers - -	864			
	20	Servants - -	1,032			
	—	Contingent Charges - -	4,152			
				33,768		
		TOTAL FOR KISHNAGHUR COLLEGE, RUPEES - - -		33,768	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 7,500.

Numbers. 1863 64.	Numbers. 1864-65.	BERHAMPORE COLLEGE.				
	1	Principal { Including House-rent } -	8,160			
	1	Assistant Professor - -	1,800			
	1	Law Lecturer - -	2,400			
	1	Head Master - -	4,800			
	12	Masters - -	12,840			
	3	Pundits - -	1,020			
	1	Sub-Assistant Surgeon - -	600			
	2	Writers - -	780			
	17	Servants - -	972			
	—	Contingent Charges - -	1,734			
				35,106		
		TOTAL FOR BERHAMPORE COLLEGE, RUPEES - - -		35,106	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rupees 7,888.

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT COLLEGES—*continued.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		PATNA COLLEGE.				
	1	Professor - - -	6,000			
	1	Assistant Ditto - - -	1,800			
	1	Law Lecturer - - -	2,400			
	1	Head Master - - -	3,600			
	11	Masters - - -	9,204			
	1	Persian Teacher - - -	1,800			
	8	Assistant Ditto - - -	1,560			
	1	Bengallee Pundit - - -	300			
	1	Hindee Teacher - - -	480			
	—	Allowances to Medical Officer - -	600			
	1	Writer - - -	300			
	7	Servants - - -	300			
	—	Contingent Charges - - -	10,332			
				38,676		
		TOTAL FOR PATNA COLLEGE, RUPEES - - -		38,676	- - -	

Note.—The amount to be received during 1864-65 from other sources (exclusive of Local Funds) on account of this College, is estimated at Rs. 2,760.

RECAPITULATION.

Number of Students. 1863-64.	Number of Students. 1864-65.	GOVERNMENT COLLEGES.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Fees and Contributions credited to Revenue, Vide page 1864-65. Rs.	Fees and Contributions 1863-64. Rs.	Grants from Local Funds included in Local Funds Budget. 1864-65. Rs.	Grants 1863-64. Rs.
		Presidency College -	1,17,747		52,720		1,820	
		Medical " -	1,38,636		4,824		176	
		Civil Engineering " -	49,762		3,830		"	
		Sanscrit " -	28,408		6,528		"	
		Mudrissah " -	35,766		2,362		"	
		Hooghly " -	15,358		10,558		50,000	
		Dacca " -	52,864		9,889		"	
		Kishnaghur " -	33,768		7,500		"	
		Berhampore " -	35,106		7,883		"	
		Patna " -	38,676		2,760		"	
		Total Rupees -	5,46,091		1,08,854		51,906	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT SCHOOLS.	Estimate 1864-65.		Estimate 1863-64.	
		SCHOOLS OF THE HIGHER CLASS.	Rs.	Rs.	Rs.	Rs.
	20	Head Masters - - -	80,880			
	101	Masters, Teachers and others - -	1,13,268			
		Servants - - -	8,556			
	—	House-rent - - -	1,560			
	—	Book and Prize Allowance - -	10,162			
	—	Contingent Charges - - -	7,050			
				2,21,476		
		Deduct—Amount of Grant from Local Funds - - -		3,170	- - -	
		TOTAL FOR SCHOOLS OF THE HIGHER CLASS, RUPEES -		2,18,306	- - -	
		SCHOOLS OF THE LOWER CLASS.				
		Head Masters - - -				
		Masters, Teachers, and others - -				
		Servants - - -	80,504			
	—	Book and Prize Allowance - -				
	—	Contingent Charges - -				
	—	Estimated Expenditure on account of the new Scheme of Vernacular Education -	70,000			
				1,50,504		
		TOTAL FOR SCHOOLS OF THE LOWER CLASS, RUPEES -		1,50,504	- - -	
		NORMAL SCHOOLS.				
	5	Head Masters - - -	12,360			
	21	Masters, Teachers and others - -	10,548			
	17	Servants - - -	1,032			
	—	House-rent - - -	2,262			
	—	Book and Prize Allowance - -	5,820			
	—	Contingent Charges - - -	22,182			
				54,204		
		TOTAL FOR NORMAL SCHOOLS, RUPEES - - -		54,204	- - -	

RECAPITULATION.

Schools. Number. 1863-64.	Schools. Number. 1864-65.	Schools. Scholars. 1863-64.	Schools. Scholars. 1864-65.	GOVERNMENT SCHOOLS.	Estimate 1864-65.	Estimate 1863-64.	Fees & Contributions placed to the Credit of Revenue, vide page 1864-65.	Fees & Contributions 1863-64.	Grants from Local Funds included in Local Funds Budget 1864-65.	Grants from Local Funds 1863-64.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				OF THE HIGHER CLASS - -	2,18,306		93,564		3,170	
				OF THE LOWER CLASS - -	1,50,504		8,727		,,	
				NORMAL SCHOOLS - -	54,204		5,220		,,	
				TOTAL RUPEES -	4,23,014		1,07,511		3,170	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

GOVERNMENT SCHOOLS—*continued.*	ESTIMATE 1864-65.		ESTIMATE 1863-64.	
GRANTS-IN-AID.	Rs.	Rs.	Rs.	Rs.
Grants-in-Aid - - - - - -	-	2,50,000		
Allowances to Educational Institutions :—				
For the support of the Presidency School of Industrial Art -	17,940			
Donation to the Benevolent Institution - - -	2,508			
Allowance to the Calcutta Free School, including Moonshees -	10,732			
Grant to the Mission Schools in the Cossyah and Jyntiah Hills, and in Assam - - - -	4,800			
Ditto for Sonthal School - - - -	2,400			
Calcutta Boys' School - - - -	2,400			
St. Thomas' School - - - - -	1,560			
Rewards to Pupils and Teachers of Circuit and Indigenous Schools - - - - -	18,059			
Chittagong Boarding School - - - -	1,482			
Village Schools established by German Missionaries in Chota-Nagpore - - - - -	600			
		62,481		
TOTAL GRANTS-IN-AID, RUPEES -		3,12,481	- - -	
SCHOLARSHIPS, PRIZES, &c.				
English Scholarships, Senior - - - -	16 632			
Ditto Junior - - - -	45,120			
Vernacular Scholarships - - - - -	47,760			
		1,09,512		
TOTAL FOR SCHOLARSHIPS &c., RUPEES -		1,09,512	- - -	
INSTITUTIONS OF SCIENCE AND ART.				
ASIATIC SOCIETY.				
Curator at Rupees 250 per mensem - - -	3,000			
Allowance for the publication of Standard and Useful Oriental Works at Rs. 500 per mensem - - - -	6,000			
Additional Allowance of Rupees 200 per mensem - -	2,400			
Contingencies - - - - - -	600			
TOTAL FOR ASIATIC SOCIETY, RUPEES - - -		12,000	- - -	
Carried forward Rs. - - -		12,000	- - -	

GRANT 18.—EDUCATION, SCIENCE AND ART—*continued.*

INSTITUTIONS OF SCIENCE AND ART—*continued.*	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -		12,000		
BOTANICAL GARDEN				
1 Superintendent - - - - -	18,000			
1 European Gardener - - - - -	3,000			
1 Assistant Ditto - - - - -	1,800			
2 Botanists for the Herbarium - - - -	3,240			
Native Establishment - - - - -	10,567			
Temporary Establishment - - - -	414			
Contingent Charges - - - - -	1,920			
Expenses of the Herbarium - - - -	600			
Library Charges - - - - -	600			
Printing Charges - - - - -	200			
Purchase of Books for the Library - - - -	3,000			
TOTAL FOR THE BOTANICAL GARDEN, RUPEES -		43,371		
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART, RUPEES -		55,371		
MISCELLANEOUS.				
Allowance to School Book Society - - - -	6,000			
Donation to Vernacular Literature - - - -	1,800			
Allowance for Book Depôt - - - -	240			
Grant for Publication of Education Gazette - - -	3,240			
Donation to the Agricultural and Horticultural Society -	5,000			
Grant for the Agricultural Exhibition of 1865 - -	20,000			
Value of lands purchased for Educational purposes - -	3,141			
		39,421		
TOTAL MISCELLANEOUS, RUPEES -		39,421	- - -	

GRANT 19.

ECCLESIASTICAL.

Numbers. 1863-64.	Numbers. 1864-65.	ECCLESIASTICAL ESTABLISHMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		CHURCH OF ENGLAND.				
		SALARIES AND ESTABLISHMENT.				
	35	Chaplains - - - - -	2,19,042			
		Assistant Chaplains - - - -				
		Registrars - - - - -				
		CHURCH OF SCOTLAND.				
		Chaplains - - - - -				
		Assistant Chaplains - - - -				
		Registrars - - - - -				
	18	Clerks - - - - - - -	22,832			
	101	Servants - - - - - -	5,563			
	38	Subordinates in charge of Burial Grounds - - - - -	5,844			
				2,53,281		
		CONTINGENT CHARGES.				
		Travelling Allowances in visiting outstations	13,086			
		Contingent Expenses - - - -	12,324			
				25,410		
		TOTAL GRANT 19, RUPEES - - -		2,78,691	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES_____

GRANT 20.

MEDICAL SERVICES.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Medical Establishment	2,96,538	
Vaccine Establishment	28,068	
Government Hospitals and Dispensaries	1,89,168	
Lunatic Asylums	97,307	
Chemical Examiner's Department	6,420	
Grants for Medical Purposes	33,221	
Total Grant 20, Rupees	6,50,722	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

Numbers. 1863-64.	Numbers. 1864-65.	MEDICAL ESTABLISHMENT.*	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	24	Surgeons	1,02,600			
	31	Assistant Surgeons	1,26,180			
	6	Sub-Assistant Surgeons	13,200			
	20	Supernumerary Ditto	12,000			
	9	Native Doctors	2,400			
	17	Supernumerary Ditto	5,760			
	1	Apothecary	3,000			
	5	Compounders and Dressers	372			
	7	Servants	384			
				2,65,896		
		Contingent Charges.				
		Medical Inspection at Kooshteah	600			
		Travelling Allowances	12,400			
		Cost of Country Stationery	293			
		Contingent Expenses	11,349			
				24,642		
		Cost of Opium supplied to Medical Department		6,000		
		Total for Medical Establishment, Rupees		2,96,538		

Numbers. 1863-64.	Numbers. 1864-65.	VACCINE ESTABLISHMENT.				
		Salaries and Establishment.				
	1	Superintendent General	3,600			
	1	Superintending Vaccinator	2,400			
	2	Sub-Assistant Surgeons	3,600			
	120	Vaccinators at Rs. 150 each per mensem	17,688			
	2	Clerks	600			
				27,888		
		Contingent Charges.				
		Contingent Expenses	180			
				180		
		Total for Vaccine Establishment, Rupees		28,068		

* A portion of the numbers of this Establishment are Military Medical Officers receiving extra pay and allowances for doing Civil duties.

GRANT 20.—MEDICAL SERVICES—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	GOVERNMENT HOSPITALS AND DISPENSARIES.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		SALARIES AND ESTABLISHMENT.				
	3	House Surgeons - - - - -	7,800			
	1	„ Physician - - - - -	5,829			
	45	Superintendents - - - - -	21,241			
	1	Apothecary and Assistant Apothecary -	1,800			
	26	Sub-Assistant Surgeons - - -	45,040			
	1	Steward - - - - - - -	3,000			
	47	Native Doctors - - - - - -	21,024			
	57	Vaccinators - - - - - -	6,600			
	60	Compounders and Dressers - - -	7,864			
	4	Clerks - - - - - - -	720			
	192	Servants - - - - - - -	13,464			
	3	Guards - - - - - - -	132	1,34,514		
		MISCELLANEOUS & CONTINGENT CHARGES.				
		Diet of Patients - - - - - - - -	37,460			
		*Cost of Medicines** - - - - - - -	—			
		Rent of Buildings - - - - - - -	1,692			
		Contingent Charges - - - - - - -	15,502	54,654		
		TOTAL FOR GOVERNMENT HOSPITALS &c., RUPEES - - -		1,89,168	- - -	
		LUNATIC ASYLUMS.				
		SALARIES AND ESTABLISHMENT.				
	6	Superintendents - - - - - -	21,300			
	1	Apothecary - - - - - -	1,320			
	5	Native Doctors - - - - - -	1,440			
	2	Compounders & Dressers - - -	180			
	1	Clerk - - - - - - -	300			
	5	Overseers - - - - - - -	5,400			
	1	Matron - - - - - - -	1,320			
	207	Servants - - - - - - -	13,336			
	44	Guards - - - - - - -	2,752	47,348		
		MISCELLANEOUS & CONTINGENT CHARGES.				
		Diet of Patients - - - - - - - -	29,291			
		Contingent Charges - - - - - - -	20,668	49,959		
		TOTAL FOR LUNATIC ASYLUMS, RUPEES - -		97,307	- - -	

* The charge for the supply of Medicine to the Government Hospitals and Dispensaries is included in the Military Estimates.

GRANT 20.—MEDICAL SERVICES—*continued.*

Numbers. 1863-64.	Numbers. 1864-65.	CHEMICAL EXAMINER'S DEPARTMENT.	Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
	1	Chemical Examiner - - - - -	2,400			
	1	Assistant - - - - - -	3,600			
		Contingent Charges - - - - - - -	420			
				6,420		
		TOTAL CHEMICAL EXAMINER'S DEPARTMENT, RUPEES -		6,420	- - -	
		GRANTS FOR MEDICAL PURPOSES.				
		Grants to the following Hospitals and Dispensaries supported from Private Resources :—				
		Calcutta Native Hospital and Branch Dispensaries - - - - - - - - -	26,108			
		Dacca Mitford Hospital - - - - - -	4,845			
		Bhagulpore Dispensary - - - - - -	480			
		Burdwan Ditto - - - - - - -	600			
		Gowhatty Ditto - - - - - - -	144			
		Midnapore Ditto - - - - - - -	444			
		Serampore Ditto - - - - - - -	600			
				33,221		
		TOTAL GRANTS FOR MEDICAL PURPOSES, RUPEES -		33,221	- - -	

GRANT 21.

STATIONERY AND PRINTING.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Stationery Office - - - -	46,556	
Provision of Stationery - - -	1,50,000	
Printing Establishments and Charges - -	4,16,427	
Total Grant 21, Rupees -	6,12,983	

Net Increase (or Decrease) in 1864-65, Rupees _____

DETAIL.

STATIONERY OFFICE.

Numbers. 1863-64.	Numbers. 1864-65.		Estimate 1864-65. Rs.	Estimate 1864-65. Rs.	Estimate 1863-64. Rs.	Estimate 1863-64. Rs.
		Salaries and Establishment.				
	1	Superintendent* - -	1			
	31	Clerks - - -	14,580			
	14	Servants and others - -	876			
				15,456		
		Contingent Charges.				
		Office Expenses - -	31,100			
				31,100		
		Total for the Stationery Office, Rupees - -		46,556		

PROVISION OF STATIONERY.

For the Purchase of Stationery in India† - -	1,50,000				
Portion of the Freight, and Landing Charges of Stationery purchased in England ‡ - - -	—				
		1,50,000			
Total for the Provision of Stationery, Rupees - -		§1,50,000			

* This Officer is also Superintendent of Stamps and his entire salary is provided in Grant 10, "Stamps" Page 84.

† This is exclusive of country Stationery purchased by Collectors and others in the Mofussil for the use of their Offices

‡ The estimated charge for Stationery to be procured in England is provided in the Home Statement, vide Extract Page 127.

§ The Stationery supplied to the Provinces and Departments under the Government of India, the North-Western Provinces, and the Punjab, is furnished from Calcutta.

GRANT 21.—STATIONERY AND PRINTING—*continued.*

PRINTING ESTABLISHMENTS AND CHARGES.	Estimate 1863-64.		Estimate 1864-65.	
PRESIDENCY CALCUTTA.	Rs.	Rs.	Rs.	Rs.
FOREIGN DEPARTMENT.				
Printing Establishment and Contingencies - -	40,000	40,000		
HOME DEPARTMENT.				
Printing Establishment and Contingencies - -	34,000	34,000		
FINANCIAL DEPARTMENT.				
Printing Establishment and Contingencies - -	26,252	26,252		
ACCOUNTANT GENERAL FOR GOVERNMENT OF INDIA.				
Printing Establishment and Contingencies - -	9,360	9,360		
POST OFFICE.				
Contract and Miscellaneous Printing - -	40,339	40,339		
TELEGRAPH.				
Printing Establishment and Contingencies - -	14,632	14,632		
BENGAL SECRETARIAT.				
Printing Establishment and Contingencies - -	40,000			
Contract and Miscellaneous Printing - -	500	40,500		
MISCELLANEOUS DEPARTMENTS.				
Board of Revenue - - -	4,800			
Revenue Commissioners, Collectors, and others - -	76,123			
Collector of Customs - - -	3,300			
Opium Agents - - -	4,000			
Salt Agents - - - -	3,839			
Deputy Auditor and Accountant General, Bengal - -	5,000			
Law Courts, Presidency and Mofussil - -	46,640			
Inspector General of Jails - - -	5,500			
Inspector General of Police - - -	10,250			
Director of Public Instruction - - -	3,200			
Marine Department - - -	3,350			
Superintendent of Stamps and Stationery - -	1,300			
Other Departments and Services - - -	8,202			
GOVERNMENT PUBLICATIONS.				
Gazette of Government of India * - - -	20,000			
Calcutta Gazette* - - - -	10,000			
Ooriya Gazette - - - -	840			
Oordoo Gazette for circulation in the Province of North Behar -	5,000	2,11,344		
TOTAL FOR PRINTING ESTABLISHMENTS AND CHARGES, RUPEES -		4,16,427	- - -	

* The amount realized by the sale of the Gazette of the Government of India and the Calcutta Gazette for the year ending 1st January 1864, was Rupees which sum was placed to the credit of Miscellaneous Revenue, Vide Page 72

GRANT 22.

POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Sumptuary Allowance to the Vakeel of the Sikim Rajah -		600			
Expenses of the Bhootan Mission - - - - - -		15,644			
Durbar Presents:—					
	Rs.				
Luckhimpoor - - - - - - -	1,000				
Goalpara - - - - - - -	2,020				
Durrung - - - - - - - -	1,200				
Chittagong Hill Tracts - - - - -	3,500				
		7,720			
			23,964		
Total Grant 22, Rupees - - -			23,964		

GRANT 23.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Territorial and Political Pensions - - - - - -	17,72,199	
Compensations - - - - - - - - - - -	4,92,760	
Miscellaneous - - - - - - - - - - -	30,000	
Total Grant 23, Rupees - -	22,94,959	
Net Increase (or Decrease) in 1864-65, Rupees		

DETAIL.

Territorial and Political Pensions.	Estimate 1864-65.		Estimate 1863-64.	
Stipends and Allowances of the Nizamut.	Rs.	Rs.	Rs.	Rs.
His Highness, the Nawab Nazim of Bengal - - - -	7,32,553			
Her Highness, the late Munnee Begum - - - -	1,50,480			
Munnee and Bohoo Begums' Establishments - - - -	25,176			
Rajmehal Family - - - - - - - - - -	30,000			
Raisoon Nissa Begum (widow of Hamayoon Jah) - -	99,821			
Syed Sufdur Ali - - - - - - - - - -	22,632			
Nawab Azeem Ali Khan, eldest son of the late Nawab Assadullah Khan - - - - - - - - - -	51,354			
Syed Jaffer Ali Khan - - - - - - - - -	19,200			
Syud Ahmed Reza Khan (minor) - - - - - -	18,810			
Juggut Set Gobind Chaund - - - - - - - -	14,400			
Syud Ashgur Ali and Ahmed Ali (minor sons) - - -	12,540			
Sultan Ali Mahomed Mirza - - - - - - -	9,720			
Sultan Noorjihan Begum - - - - - - - -	9,405			
Syud Assofoodeen Ali - - - - - - - - -	7,953			
Mobaruck Nissa Begum - - - - - - - -	6,400			
Gaitra Begum, &c. - - - - - - - - -	9,088			
Ushonfoo Nissa Begum - - - - - - - -	5,120			
Ifterra Begum - - - - - - - - - - -	5,016			
Nawab Moolkzamanea Begum (2nd) - - - - - -	44,800			
Nawab Shumsh Jehan Begum, consort of Furreedon Jah -	44,800			
Syer Jaffer Alli and Kurum Nissa Begum - - - - -	10,092			
Pensions not exceeding 5,000 per annum - - - -	2,50,601	15,79,961		
Carried forward, Rupees - - - -		15,79,961	- - -	

GRANT 23.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS—*continued.*

TERRITORIAL AND POLITICAL PENSIONS—*continued.*	ESTIMATE 1864-65.		ESTIMATE 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	—	15,79,961		
OTHER PENSIONS.				
Rajah Bhoop Sing (grandson of Rajah Kulyan Sing) - -	25,498			
Rajah Chunder Kirtee - - - - - - - -	6,270			
Family of the Ex-Rajah of Jyntpore - - - - -	6,000			
Sikim Rajah - - - - - - - - - -	6,000			
Unno Chutter (charges paid in Cuttack) - - - -	6,599			
Ranee Puddo Rakha Hawara, daughter of the late Rajah of Lower Assam - - - - - - - -	6,000			
Taz Bye of Jaloun - - - - - - - - -	7,200			
Kunderper Sing, Rajah of Assam - - - - - -	6,000			
Pensions not exceeding 5,000 per annum - - - -	1,22,671	1,92,238		
TOTAL TERRITORIAL AND POLITICAL PENSIONS, RUPEES - - -		17,72,199	- - -	
COMPENSATIONS.				
SAYER.				
Compensation to Kissen Persaud Surma, *alias* Rajah Babu on account Jower Naraingunge in the name of Luckee Narain Thakoor - - - - - - - - - -	6,760			
Compensations not exceeding 5,000 Rupees per annum -	40,000			
SALT.				
Compensation payable under the Convention with the French Government, dated 7th March 1815 - - -	4,26,000			
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839 - - - - - - - - - - - -	20,000	4,92,760		
TOTAL COMPENSATIONS, RUPEES - - -		4,92,760	- - -	
MISCELLANEOUS.				
Police Allowance to Hill People in Assam - - - - } Pecuniary Allowance to Hill Tribes in Assam - -	16,500			
Compensation to Bhootcahs for the resumption of the Dooars in Assam - - - - - - - -	10,000			
Miscellaneous Payments - - - - - - - -	3,500			
		30,000		
TOTAL MISCELLANEOUS, RUPEES - - -		30,000	- - -	

GRANT 24.

MISCELLANEOUS.

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Payment to Bank of Bengal for conducting Treasury duties :—	Rs.				
Calcutta (for management of Savings Bank)	9,500				
Patna - - - - - - -	3,060				
Dacca- - - - - - - -	2,148				
		14,708			
Allowance to Civil Servants out of employ - - -		8,600			
Travelling Allowance to Covenanted and Uncovenanted Civil Servants attending Examinations - - - - - -		10,400			
Charges for the Remittance of Treasure to and from Governments and Provinces - - - - - - - -		36,000			
Discount on Bills of Exchange - - - - - -		150			
Purchase of Books, Periodical Publications, &c., for the Home Government - - - - - - - -		2,000			
Record Keeper for Special Commission under Regulation III. of 1828 - - - - - - - - - -		240			
Donations for Charitable Purposes :—	Rs.				
For the Maintenance of Strangers and Indigent persons - - - - -	9,000				
Diet to Insane Persons - - - - -	1,000				
Support of Pilgrims - - - - - -	6,638				
Sailors' Home, Calcutta - - - - -	1,200				
District Charitable Society - - - - -	14,400				
Suddaburto (Alms Houses) - - - - -	888				
		33,126			
Rewards for the destruction of Wild Beasts, Dogs and Snakes - - - - - - - - - - - -		18,000			
Fire Engine Establishment and Charges - - - - -		990			
Donation to Chota Nagpore Fair - - - - - -		1,800			
Carried forward Rs.		1,26,014			

GRANT 24.—MISCELLANEOUS—*continued.*

		Estimate 1864-65.		Estimate 1863-64.	
		Rs.	Rs.	Rs.	Rs.
Brought forward -		1,20,014			
For expense of cutting Jungle, &c., in the infected Districts -		6,000			
Beldar Establishment at North Cachar - - - - -		3,924			
Conservancy Charges - - - - - - - - -		9,200			
	Rs.				
Assessments on the Value of Government Buildings	42,500				
Lighting Rate on Ditto - - - - - -	8,893				
		51,393			
Rent of Encamping Grounds - - - - - - -		590			
Ditto of Baug Ramma (ground for a Public Park at Nuddea)		1,100			
Miscellaneous and Unforeseen Charges - - - - -		1,547			
			1,99,768		
TOTAL GRANT 24, RUPEES -			1,99,768	- - -	

NET INCREASE (OR DECREASE) IN 1864-65, RUPEES _____

GRANT 25.

SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Estimate 1864-65.	Estimate 1863-64.
	Rs.	Rs.
Superannuation and Retired Allowances	2,67,636*	
Compassionate Allowances	40,812	
Gratuities to Discharged Public Servants	—	
Total Grant 25, Rupees	3,08,448	

Net Increase (or Decrease) in 1864-65, Rupees

DETAIL.

SUPERANNUATION AND RETIRED ALLOWANCES. — DEPARTMENTS.	Amount included in the Estimate of 1863-64.	Lapsed from the date of framing the Estimate of 1863-64.†	Estimate 1864-65.
	Rs.	Rs.	Rs.
Land Revenue Departments	[illegible],920	7,373	44,547
Revenue Survey	9,703	3,094	6,609
Abkaree	4,563	1,617	2,946
Customs	9,701	1,116	8,585
Salt	10,183	4,056	6,127
Opium	32,113	3,537	28,576
Stamps	1,047	—	1,047
Administration and Public Departments :—			
Bengal Secretariat	18,216	1,197	17,019
Board of Revenue	8,857	1,350	7,507
Offices of Audit and Account	7,864	48	7,816
Law and Justice	65,144	11,094	54,050
Police	16,743	2,541	14,202
Education, Science and Art	15,801	4,800	11,001
Medical	—	—	—
Miscellaneous	1,081	484	597
Carried forward Rs.			2,10,629

* This amount includes the Superannuation Allowances tranferred for payment from other Governments.

† The Deductions shewn in this column include the Superannuation Allowances transferred for payment to other Governments.

GARNT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

	Estimate 1864-65. Rs.
Brought forward -	2,10,629

ADD—NEW PENSIONS AND RETIRED ALLOWANCES WHICH HAVE BEEN GRANTED SINCE THE DATE OF LAST ESTIMATE AND THOSE TRANSFERRED FOR PAYMENT FROM OTHER GOVERNMENTS.

Names.	Department.	Employment.	Age at the time of Retirement.	Period of Service	Average Salary during past 5 years.	Annual amount of Pension, &c.	Total amount for each Department.
						Rs.	Rs.
Barros, R. D	Revenue Department	Clerk Chittagong, Commissioner's Office				99	
Ram Kisnore Newgee	"	Head Mohurrir, Assam Judicial Commissioner's Office				60	
Mohes Chunder Sein	"	Mohafez, Deputy Commissioner's Office, Durrung				150	
Ramdhone Roy	"	Writer, Hazareebaug Commissioner's Office				279	
Shib Chunder Deb	"	Deputy Collector, 24-Pergunnahs				3,966	
Govin Chunder Mookerjee, increase of pension	"	Clerk, Rungpore Collectorate				100	
Rai Churn Singhee	"	Head Record-keeper, 24-Pergunnahs				138	
Iazat Bux	"	Nazir, Bhagulpore Collectorate				120	
Rajnarain Banerjee	"	Writer, Ditto				480	
Peary Chand Mitter	"	Writer, Burdwan Collectorate				447	
Purseoram Dass	"	Accountant, Cuttack Collectorate				102	
Ram Chunder Sircar	"	Writer, Monghyr Collectorate				81	
Kally Dass Bhuttacharjee	"	Ditto Ditto				480	
Gopal Loll	"	Naib Mohafez of Patna				60	
Biddanund	"	Mohurrir, Sarun Collectorate				60	
							6,622
King, J. G.	Revenue Survey	Sub-Assistant Surveyor, Cuttack				1,308	1 308
Chunder Kanth Chatterjee	Abkaree	Darogah, Nuddea				198	
Ram Chunder Gangooly	"	Writer, Superintendent's Office				90	
							288
Bellew, F D.	Customs	Preventive Officer, Calcutta				798	798
Rennel, F.	Salt	Writer, Cuttack Salt Agency				150	
Grish Chunder Banerjee	"	Assistant, Sulkeah Salt Golahs				60	
Tarney Churn Bhuttacharjee	"	Ditto Ditto				60	
Soorjokaunto Banerjea	"	Peshkar, Tumlook Salt Agency				198	
Afazooddeen	"	Sherishtadar Bullooah Salt Superintendent's Office				300	
Sheik Mokarum	"	Ghaut Mohurrir, Sulkea Golahs				60	
Omesh Chunder Naug	"	Sheristadar, Tumlook Salt Agency				600	
Ramchand Sircar	"	Writer, Ditto				48	
Ramcoomar Bose	"	Treasurer, Ditto				378	
Muston, H. J.	"	Superintendent of Western Salt Chowkey				1,998	
Taramohun Doss	"	Record-keeper Sulkeah Golahs				78	
							3,930
Ram Chunder Ghosaul	Stamps	Writer, Stamp Office				1,200	1 200
Shama Churn Dass	Secretariat	Writer				900	
							900
Gooroo Persaud Ghose	Board of Revenue	"				579	
Bostub Churn Bose	"	Moonshee				342	
Kallypersaud Roy	"	Writer				600	
Mohesh Chunder Mitter	"	"				369	
Ram Chunder Ghose	"	"				186	
Robertson, W. R.	"	"				399	
Prosonno Chunder Bose	"	"				432	
Taylor, J.	"	"				687	
							3,594
Petumber Dass	Offices of Audit & Account	"				420	420
					Carried forward Rs. -		19,069	2,10,629

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

Names.	Department.	Employment.	Age at the time of Retirement	Period of Service.	Average Salary during past 5 years.	Annual amount of Pension, &c.	Total amount for each Department.	Estimate 1864-65.
						Rs.	Rs.	Rs.
		Brought forward Rs. -	-	-	-	-	19,069	2,10,629
Gurgoram Burroosh	Law & Justice	Sudder Ameen, Gowalparra				900		
Bol Hazaree kah	"	Moonsiff of Durrung				399		
Hurroram Doss	"	Mohurir, Magistrate's Court, Balasore				120		
Janookey Nauth Roy	"	Sheristadar, Ditto, Beerbhoom				360		
Gournath Roy	"	Record-keeper, Dacca Magistrate's Office				120		
Baney Caunto Mookerjee	"	Nazir of Furreedpore Magistracy				246		
Warris Ally	"	Moonsiff of Midnapore				900		
Modhoosoodun Mitter	"	Head Writer, Sarun Magistracy				702		
Lynch, J. F.	"	Deputy Magistrate, Bettiah Sub-Division				3,500		
Mahomed Ameen Zoman	"	Moonsiff of Azimgunge				400		
Mackey, C.	"	Principal Sudder Ameen, Sylhet				1,200	8,847	
Bhukut Khan	Police	Darogah of Luckimpore				198		
Rutnmul Doss	"	Ditto of Gowhatty				450		
Amjar Ally	"	Ditto of Kamroop				198		
Issen Chunder Roy	"	Ditto of Bancoorah				198		
Mirza Lall Beg	"	Ditto of Bhagulpore				198		
Modoosoodun Roy	"	Ditto of Banpore				204		
Mohamed Kumrooddeen	"	Ditto of Chinsurah				200		
Ram Gutty Sandial	"	Ditto of Burdwan				399		
Kisto Persaud Mozoomdar	"	Ditto or Moorsedabad				600		
Issur Chunder Chuckerbutty	"	Ditto of Kamroop Police				300		
Purney, G.	"	Superintendent of Police, Calcutta				1,755		
Pinto, J. F.	"	Excise Constable, Calcutta				399	5,090	
Keshaub Lall Chand	Education	Master Dacca School				141	141	
Gorachand Mookerjee	Miscellaneous	Writer, Secy Govt of India.				78		
Raj Kisto Coberaje	"	Native Doctor, Munipore Agency				240		
Jadub Chunder Seal	"	Writer, Malwa Contingent				180		
Golue Nath Sein	"	Surburakur of the Garrow Mehal in Gowalparra				300		
Hora Loll	"	Writer, Acctt.'s Office N W P				300		
Muddun Mohun Banerjee	"	Writer, Lucknow Residency				276		
Bycunto Nath Banerjee	"	Writer, Govt Savings Bank				240		
Sree Narain Roy	"	Sheristadar, Delhi Commr.'s Office				800		
Cassi Nath Banerjee	"	Writer, Kumaon Commr.'s Office				300		
Joymen Joy Ghose	"	Writer, Rotuck Depy. Commr.'s Office				300		
Nobin Chunder Banerjee	"	Clerk, Dumoh Depy Commr.'s Office				216		
Kisto Chytono Sein	"	Writer, General Treasury				180		
Ram Chunder Sein	"					240		
Brij Kissore Ghose	"	Assessor, Pooree Collectorate				1 020		
Hurreloll Poorkyte	"	Mohurir, General Treasury				138		
Ram Kotton Chatterjee	"					486		
Muddun Mohun Chatterjee	"	Clerk, Meerut Collector's Office				600		
Ram Coomar Chatterjee	"	Writer, Goruckpore Collectorate				168		
Khoob Lall	"	Peshkur, Allahabad				132		
Ulmroo Sing	"	Ditto Ditto				120		
Woolfut Hoossein	"	Roobkarree Nuvees, Hoshungabad Depy Commr.'s Office				150		
Issur Chunder Chatterjee	"					465		
Usutnarain Sing	"	Peshkar, Ghazeepore				180		
Safdar Ally	"	Peshkar, Cawnpore				1,200		
Bissumbhur Sein	"	Writer, Customs Collectorate, Punjab				399		
Ram Chunder Mittre	"	Supdt. Delhi Customs Division				198		
Moulvee Jolam Kaderah	"					600		
Hedayut Ally	"	Gomastah Kotee Tajpore				435		
		Carried forward Rs. -				9,947	33,156	2,10,629

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

Names	Department	Employment	Age at the time of Retirement	Period of Service	Average Salary during past 5 years	Annual amount of Pension, &c	Total amount for each Department	Estimate 1864-65.
						Rs.	Rs.	Rs.
		Brought forward Rs. -	-	-	-	9,947	33,156	2,10,629
Trelochun Ghose	Miscellaneous—*continued*					243		
Hood Golaim	,,	Late Muttook Punchayut -				360		
Naga Hazaree	,,	Ditto Ditto -				300		
Bido Hazaree	,,	Ditto Ditto -				360		
Golam Sofdar Mooftee	,,	Nellore Court, Madras				840		
Nuffer Kissun Chowdhurry	,,	Meer Moonshee Purneah				300		
Mahomed Kassim	,,	Sherishtadar, Office of Inspector General of Prisons, N W P.				600		
Sanchoo	,,	Burkundauze -				50		
Petram Misser	,,	Jemadar, Oude -				144		
Bhyrub Chunder Mookerjee	,,	Clerk, Deputy Commr 's Office Lahore				399		
Anayetu Ally	,,	Sheristadar Arracan Commr 's Office				480		
Baker Ally	,,	Writer, P A Commr 's Office, Akyab				120		
Fuzzer Roheman	,,	Sheristadar, P A Commissioner's Office Sandoway -				240		
Hydor Ally	,,	Ditto Ditto				240		
Mahomed Akbar	,,	Mohafiz P A, Commr 's Office, Ramree				120		
Kaglebright, J F	,,	Asstt., Commr.'s Office, Arracan				600		
Unnoodapersaud Mookerjee	,,	Writer, Kurrachee Collectorate -				360		
Govind Ram	,,	Peshkar, Allyghur Collectorate -				243		
Peary Lall	,,	Writer, Surveyor Genl.'s Office, N W P				256		
Vallentoo, A	,,	Examiner, High Court -				600		
Wassee Rohamun	,,	Sherishtadar, Ramree Court -				169		
Rajnarain Sandial	,,	Clerk of the High Court -				285		
Golam Emam	,,	Moonsiff of Jubbulpore -				1,455		
Beechunloll	,,	Record-keeper, Meerut Magistrate's Office				180		
Heeraloll	,,	Mohurir, Ghazeepore Civil Court -				90		
Certain Peons	,,					780		
Muller, J.	,,	Deputy Superintendent, Electric Telegraph				3 000		
Shamsoodeen Mahomed	,,	Writer, Post Office, Chittagong				159		
Gunga Churn Doss	,,	Ditto Dacca				124		
Govind Chunder Chatterjee	,,	Dawk Moonshee, Hooghly -				120		
Mohes Chunder Banerjee	,,	Deputy Post Master, Dacca				240		
Sree Naram Naug	,,	Writer, General Post Office, North-Western Provinces				162		
Govind Chunder Chatterjee	,,	Writer Seetapore Post Office -				225		
							23,851	
								57,007
		TOTAL FOR PERANNUATION AND RETIRED ALLOWANCES, RUPEES -						2,67,636

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

COMPASSIONATE ALLOWANCES. DISTRICTS AND STATIONS.	Amount included in the Estimate of 1863-64.	Lapsed since the date of framing the Estimate 1863-64.	Estimate 1864-65.
	Rs.		Rs.
Balasore	18		18
Beerbhoom	54		54
Cachar	48		48
Calcutta	4,063		4,063
Chittagong	93		93
Cuttack	941		941
Dacca	150		150
Furreedpore	—		—
Hooghly	112		112
Hazareebaugh	790		790
Jessore	149		149
Lohardaggah	151		151
Midnapore	—		—
Monghyr	456		456
Nuddeah	24		24
Patna	711		711
Sarun	708		708
Shahabad	1,494		1,494
Sonthal Pergunnahs	15,504		15,504
Tirhoot	24		24

ADD—COMPASSIONATE ALLOWANCES WHICH HAVE BEEN GRANTED SINCE THE DATE OF LAST ESTIMATE.

Districts or Stations.	Names.	Nature of Claim.	Allowances.	Total for each District or Station.
			Rs.	Rs.
Chittagong	Fourmond, A. W. Revd., Vicar of the Roman Catholic Church		360 0 0	
	Hosseln Ally		24 11 0	
	Lunger Khanum Beggum		689 11 0	
	Mahomed Surriff		58 3 0	
	Mahomed Bussoor, Guardian of Abdool Sobari of the Mosque		634 9 0	
				1,767 2 0
Cuttack, Central Division	Tara Chand Mookerjee		13 11 0	
	Chunder Seekur Mohapatur, Rai Dewan		2 400 0 0	
	Rajah Soonder Ram Raj, and Beja Gopaul Kissen Raj		522 8 0	
	Prannath Sein		104 15 0	
	Narain Mohadoo, Family of Rajah Khoorda		261 4 0	
				3,302 6 0
Cuttack, Southern Division	Gopee Nath Biddadhur		783 12 0	
	Kissen Chunder Bowerbur Roy		1,254 0 0	
	Chinna Ranee		240 0 0	
	Nursing Baug		600 0 0	
	Sree Mookhta Mally Putmobadyee		1,200 0 0	
	Soomkata		60 0 0	
				4,137 12 0
		Carried forward Rs.		9,207 4 0

25,

GRANT 25.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES—*continued.*

Districts or Stations.	Names.	Nature of Claim.	Allowances.	Total for each District or Station.	Estimate 1864-65.
			Rs.	Rs.	Rs.
	Brought forward Rs. -	- - -	- - -	9,207 4 0	25,490
Hooghly	Raj Rajessory Thakorraree		57 12 0		
	Kuroem Bebee		12 0 0		
	Buddah Bebee		24 0 0		
	Sheik Bachoo, Jemadar, Military Department		72 0 0		
	Mujeed and Madrissa of SeetaporeMoulvie Mahomed Rubbeer Mutwally		1,906 1 0	2,071 13 0	
Midnapore	Gour Mohun Doss		19 1 0		
	Gour Hurry Doss		32 7 0		
	Goburdhun Mutty		11 0 0		
	Kally Persaud Singh		37 9 0		
	Mungola Dabeea		62 11 0		
	Moitteram Milla		739 14 0		
	Rajah Radha Sumamund, Baboo Bullendrp		246 3 5	1,148 13 5	
Nuddea	96 Students		1,254 0 0	1,254 0 0	
Dacca	Sheik Bachoo, Duftry, General Department		62 11 0	62 11 0	
Furreedpore	Backer Bebee, Widow of Budoollah Chowkeydar		36 0 0	36 0 0	
Hazareebagh	Hurro Sing		52 4 0		
	Lall Jet Nath Sahee		313 8 0		
	Mussamut Neirassa Koomaree, Widow of the late Pooroosh utem Doss		200 0 0	565 12 0	
Midnapore	Sufferan Bebee, Widow of Kootuboollah Chaprassie		24 0 0		
	Poor Women		27 2 0	51 2 0	
Patna	Teekun Loll, Darogah, Shahabad		300 0 0	300 0 0	
Sarun	Mussamut Ghoen		36 0 0		
	Ditto Nusseebun		36 0 9		
	Bebee Omut		72 0 0	144 0 0	
Tirhoot	22 Orphan children under charge of the Tirhoot Evangelical Mission		264 0 0	264 0 0	
Pensions payable from the Fund of the Porchaut Estate			216 0 0	216 0 0	15,322
	TOTAL FOR COMPASSIONATE ALLOWANCES, RUPEES - - -				40,812

GRATUITIES.	ESTIMATE 1864-65.	ESTIMATE 1863-64.
	Rs.	Rs
Gratuities to discharged Public Servants - - - - - - -	—	—
TOTAL FOR GRATUITIES, RUPEES -	—	—

Appendix No. 4. See Para. 63 of Report.

EXTRACT OF HOME STATEMENT.

ESTIMATE

OF

CIVIL RECEIPTS AND EXPENDITURE

IN ENGLAND ON ACCOUNT OF INDIA,

FOR THE YEAR

1864-65.

ESTIMATE OF CIVIL RECEIPTS

IN ENGLAND ON ACCOUNT OF INDIA,

For the Year ending 30th April 1865.

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
TELEGRAPH.				
Imperial Government on account of Malta and Alexandria Telegraph - - - - - - - - -				
INTEREST.				
Investment of Cash Balances - - - - - - -				
Miscellaneous - - - - - - - - - -				
MISCELLANEOUS.				
Subscriptions to Widows' Funds - - - - - -				
Fees, Fines, &c. - - - - - - - - - -				
Contributions towards the maintenance of Lunatics - -				
Sundry Receipts - - - - - - - - - -				
Total Civil Receipts, Rupees - - -			- - -	

ESTIMATE OF CIVIL EXPENDITURE

IN ENGLAND ON ACCOUNT OF INDIA,

FOR THE YEAR ENDING 30TH APRIL 1865.

	Estimate 1864-65.		Estimate 1863-64.	
INTEREST ON FUNDED AND UNFUNDED DEBT.	Rs.	Rs.	Rs.	Rs.
Dividends to Proprietors of East India Stock - -	62,99,700			
Interest on East India Bonds - - - - - -				
Ditto on India 4 per cent. Debentures - - -	1,24,23,170			
Ditto on India 5 per cent. Stock - - - - -				
Dividends on India Transfer Loan - - - - - -	7,70,000			
Red Sea and India Telegraph, Charge to India - - -	1,80,000			
Interest on Temporary Loans - - - - - - -	—			
		1,96,72,870		
STAMPS.				
Cost of Revenue Stamps and Water-marked Paper for Stamps - - - - - - - - - - -	2,43,630			
Portion of Freight to be paid in England - - -				
		2,43,630		
MINT.				
Miscellaneous Stores and portion of Freight to be paid in England - - - - - - - - - -	10,98,240			
		10,98,240		
POST OFFICE.				
Expense of Mail Service of India under Postal arrangement with Imperial Government - - - - - - -	5,20,000			
Purchase of Stores &c., - - - - - - - - -	14,280			
		5,34,280		
TELEGRAPH.				
Malta and Alexandria Telegraph, Charge to India - -	—			
Persian Gulf Telegraph Cable - - - - - -	70,000			
Land Lines through Turkey - - - - - - -	—			
Ditto through Persia - - - - - - - -	—			
Cost, Freight and Charges for Telegraph Materials and Stores to be purchased in England - - - - - - -	91,800			
		1,61,800		
Carried forward, Rupees - - -		2,17,10,820	- - -	

* Including purchase of Copper: it is proposed in future that the expense be charged to temporary advances.

ESTIMATE OF CIVIL EXPENDITURE FOR THE YEAR 1864-65—*continued.*

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	—	2,17,10,820		
ADMINISTRATION AND PUBLIC DEPARTMENTS.				
HOME ESTABLISHMENT.				
Salaries of the Secretary of State, Under-Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the General Commanding-in-Chief and Clerk - - - - -				
Auditor and Assistants under Act 21 & 22, Vict. Cap. 106 S. 52 - - - - - - - - - - - -	17,60,000			
Stores Department, Wages of Laborers, Cartage, Lighterage, Dock Dues, &c. - - - - - - - - -				
Postage of Despatches to and from India - - -				
Office Contingencies - - - - - - - -				
		17,60,000		
LAW CHARGES.				
Pay of Standing Counsel, Solicitor, and Law Charges -	—			
Transportation Expenses of Convicts - - - - -	—			
EDUCATION, SCIENCE AND ART.				
Expenses on account of Officers acquiring Scientific knowledge	—			
MEDICAL SERVICES.				
Medical charges including Pay of Examining Physician and maintenance of Lunatics from India - - - - -	—			
STATIONERY AND PRINTING.				
Purchase of Stationery, Freight and Charges thereof - -	3,75,890			
		3,75,890		
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.				
Mission to the Court of Persia, Charge to India - - -	1,20,000			
Her Majesty's Establishments in China, Charge to India -	1,50,000			
Cost of Presents for Political Chiefs - - - - -	—			
		2,70,000		
Carried forward, Rupees - - -		2,41,16,710	- - -	

ESTIMATE OF CIVIL EXPENDITURE FOR THE YEAR 1864-65—*continued.*

	Estimate 1864-65.		Estimate 1863-64.	
	Rs.	Rs.	Rs.	Rs.
Brought forward -	—	2,41,16,710		
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.				
Pension to His Highness Maharajah Dulleep Sing - -	—			
MISCELLANEOUS.				
Furlough and Absentee Allowances of Officers of the Civil Departments - - - - - - - - - -	8,40,000			
Examination Expenses and Allowances of Candidates for the Civil Service of India, and Civil Engineers - - -	—			
Passage and Outfit Allowance to Officers and others to be employed in the Civil Departments of India - - -	—			
East India Company in respect of their Capital Stock and Dividends - - - - - - - - - - -	—			
Payment to Bank of England for Management of Debt -	—			
Ditto on account of Bills of Exchange on India - -	—			
Salaries and Expenses of Agents at the Outports and Abroad -	—			
Expenses of Special Commissions - - - - - -	—			
Charges on account of the Institution of the Star of India	—			
Freight and Insurance on Remittance of Treasure - -	—			
Charitable grants for the relief of distressed Natives of India	—			
Miscellaneous Stores - - - - - - - - -	34,500			
		8,74,500		
SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.				
Superannuations of the Civil Departments, Home and Indian including late St. Helena Establishment - - -	24,20,000			
Elder and Regular Widows' Fund Pensions - - -	—			
Annuities of the Madras Civil Fund of 1818 - - -	48,000			
Pensions, &c., of Poplar Fund - - - - - - -	—			
		24,68,000		
TOTAL EXPENDITURE, RUPEES - - -		2,74,59,210	- - -	

Appendix No. 6. See Para. 224 of Report.

CASH BOOK

OF THE

_____ TREASURY

OF THE

PRESIDENCY OF _____

186 -6

Cash Book of _____ *Treasury,*

Dr.

Date.	Reference Number of Schedule.	Reference Number of Voucher.	From whom received, &c.	Service or particulars.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
May 1st				Balance from last Month ...	...	...	...	5,77,180	0	0
	A	—	See Register ...	Land Revenue	16,547	2	8			
	B	—	Ditto ...	Abkaree	2,000	0	0			
	C	—	Ditto ...	Deposits	680	0	0			
	—	a	Baboo C. Dutt ...	School Fees for Month of April	140	12	0	19,367	14	8
2nd	A		See Register ...	Land Revenue	8,000	6	0			
	B		Ditto ...	Abkaree	1,060	0	0			
	C		Ditto ...	Stamps	180	0	0			
		b	C. Mokerjee ...	Port Dues from Marine Department	1,600	0	0			
		c	Judges Court ...	Ameen's Fees, Civil Court, for April	500	4	0	11.340	10	0
3rd	A	—	See Register ...	Privilege Remittances ...	1,750	0	0			

C.R.

Date	Reference Number of Schedule.	Reference Number of Voucher.	To whom paid, &c.	Particulars.	Head of Service chargeable.	Amount. Rs.	A.	P.	Daily Total. Rs.	A.	P.
May 1st	I	—	See Schedule...	Bills cashed on account of ...	Public Service Transfer Receipts ...	8,060	0	0	8,060	0	0
2nd		1	Baboo J. Ghose	Balance of Salary for last month ...	Land Revenue, Salaries	46	0	0			
		2	Ex. Engr. C.'D.	Letter of Credit for month ...	Public Works Department ...	16,000	0	0	16,016	0	0

Appendix No. 7. See para. 224 of Report.

List of Payments made at _____ *Treasury of the Presidency of* _____

between the _____ *and* _____ *of* _____ 186 .

Date.	No. of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.			Remark Column for Accountant General's Office.
				Rs.	A.	P.	
1864.							
1st May.	1						
" "	2						
" "	3						
2nd "	4						
" "	5						
4th "	6						
" "	7						
" "	8						
			Carried forward ...				

NOTE.—Where the payments are numerous for one Head of Service, they should be shown on a Schedule, and entered at the end thereof in similar manner to Bill Payments.

Appendix No. 7. See para. 224 of Report,—*continued*

List of Payments between the _____ *and of* _____ 186 ,—*continued.*

Date.	No. of Voucher, &c.	To whom paid, &c.	Particulars.	Amount.			Remark Column for Accountant General's Office.
				Rs.	A.	P.	
			Brought forward ...				
	Schedule						
1st to 10th	I	See Schedule ...	Supply Bills ...				
" "	II	Ditto ...	Privilege Remittance Receipts ...				
" "	III	Ditto ...	Deposits ...				
			TOTAL Rs.				

Only the Net Amounts of Payments for Salaries, &c., are to be included in the foregoing List, the Abatements for Income Tax, Funds, &c., will be credited to their proper Heads in the Accountant General's Department.

_____ }
_____ 186 }

(Signed,) _____

Collector.

Appendix No. 7.—*continued.*

PAYMENTS.

SCHEDULE_____.

*List of Bills (*_____) drawn on_____Treasury of the Presidency of_____discharged during the Month of_____*186 .

Date when discharged	Particulars of Draft.		By whom drawn.	Chargeable to Governments of						Daily total carried to Cash Book.	Remarks.
	Number.	Date.		India.	Bengal.						

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—*Bills discharged on account of the Military Department to be included on a separate Schedule.*

Appendix No. 8. See Para. 224 of Report.

Cash Account of _____ *Treasury of the Presidency of* _____ ;
for the Month of _____ 186

RECEIPTS.

Date.	Reference to Voucher,	Reference to Schedule	From whom received.	Nature of Receipt.	Amount.	Remark Column for Accountant General's Office.
186 .						
1 May	*a*	—				
„	*b*	—				
3 „	*c*	—				
„	*d*	—				
5 „	*e*	—				
„	*f*	—				
			Carried forward			

Cash Account,—(continued.)

Dr. RECEIPTS,—*continued.*

Date.	Reference to Voucher.	Reference to Schedule.	From whom received, &c.	Nature of Receipt.	Amount. Rs	A.	P.	Remark Column for Accountant General's Office.
				Brought forward ...				
1st to 31st	—	A	See Schedule ...	Land Revenue ...				
„	—	B	Ditto ...	Income Tax ...				
„	—	C	Ditto ...	Abkaree ...				
„	—	D	Ditto ...	Privilege Remittance Receipts ...				
„	—	E	Ditto ...	Deposits ...				
			Total Receipts in Month ... ... Rs.					
			Opening Cash Balance ... ... „					
			Total ... ... Rs.					

NOTE.—*The recoveries for Income Tax, Funds, &c., by deductions from Salaries, &c., are not to be included in this Account and only the net amount of payments taken Credit for in the bi-monthly List, per contra; the proper adjustment will be effected in the Accountant General's Office.*

Cash Account,—(continued.)

EXPENDITURE. *Cr.*

Date.	Reference to Voucher, &c. From	Reference to Voucher, &c. To	PAYMENTS.	Amount. Rs.	A.	P.	Remark Column for Accountant General's Office.
1st to 10th	9	36	By List No. 1 of Payments (*transmitted on* 186 .)				
	Schedule 1	Schedule III					
11th to 31st	37	68	By List No. 2 of Payments (*herewith*) ...				
	Schedule I	Schedule IV					
			Total Payments in Month ... Rs.				
			* Cash Balance at end of month ...				
			viz :				
			Sudder Treasury ...				
			A—pore „ ..				
			B—pore „ ...				
			C—pore „ ...				
			D—pore „ ...				
			E—pore „ ...				
			Total Rs. ...				

Total Balance as per Cash Balance Report ... ... Rs.

LESS—

Balance of Credits appropriated, *viz.*

Public Works Department ... Rs.

Opium Agent ... ... „

„

* Net Balance, as above ... Rs.

(Signed)

Collector.

Appendix No. 8,—*continued.*

RECEIPTS.

SCHEDULE A. *LAND REVENUE.

_____ *Treasury ; for Month of* _____ 186 .

Date of Receipt.	Numbers of Chelan. From	Numbers of Chelan. To	Name of Treasury or District.	Detailed Head of Revenue. Mehals fixed.			Mehals fluctuating.			Khass Mehals.						Daily Total of each Treasury.			Daily Total carried to Cash Account.		
186 .																					
1 May	70	80	Sudder ...	7,000	8	0	1,072	4	0	4,000	0	0				12,072	12	0			
	8	14	A-pore ...	1,000	0	0	3,000	0	0							4,000	0	0			
	10	50	B-pore ...	400	0	0	.....	...	...	74	6	8				474	6	8			
																			16,547	2	8
2 May	81	96	Sudder																		
			Totals for month ...																		

* Insert "Land Revenue," "Forest," "Abkaree," as may be required.

Appendix No. 8,—*continued.*

SCHEDULE_____.

Receipts on account of Stamps.—Credited in Account of*_____*Treasury in the Presidency of*_____*for*_____186

Date.	Number of Statement or Voucher.	Name of District Treasury.	Detailed Heads.				Daily Total of each Treasury.	Daily Total carried to Cash Account.

* Here insert nature of Revenue or Receipt.

NOTE.—This Schedule is only to be used when the Receipts under "Stamps," "Law and Justice," or other main headings are numerous.

Appendix No. 8,—*continued.*

SCHEDULE _____.

Abstract of Deposit * _____ *through Account of* _____ *Treasury in the Presidency of* _____ *for* _____ 186 .

Date.	Reference Number of separate detailed Statement.	Name of District or Treasury.	HEAD OF DEPOSIT.									Daily Total of each Treasury.			Daily Total carried to Cash Account.		

* Insert "Receipts" or "Repayments," as may be required.

Appendix No. 8,—*continued.*

RECEIPTS.

* _____

SCHEDULE_____

List of Bills drawn by _____ _____ *Treasury of the Presidency of* _____ *for the Month of* _____ 186

Date of Draft.	No.	To whom granted, &c.	To whom payable.	Treasury drawn upon.	On Local Treasuries.			Treasuries under Governments of												Daily Total carried to Cash Book.			Premium charged on Issue of Bill.			Remarks.
								India.			Bengal.															
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

* Here insert nature of Bills, whether "Supply Bills," "Public Service Transfer Receipts," or "Privilege Remittances."

NOTE.—Bills drawn in favor of Military Department to be included in seperate Schedule.

Appendix No. 9.—See para. 227 of Report.

STATEMENT

OF

DAILY CASH TRANSACTIONS

OF

_____TREASURY

OF THE

PRESIDENCY OF_____

186—6—.

Statement of Daily Cash Transactions of _____ *Treasury*

Date.	RECEIPTS.																								
	Description; Receipts or Transfers.	Sudder Treasury.			Sub-Treasuries.																			Daily Total of Receipts.		
					A-pore.			B-pore.			C-pore.			D-pore.			E-pore.								
186 .																									
	Balance ...	4,40,400	0	0	18,000	0	0	12,000	0	0	1,00,000	0	0	7,000	0	0	180	0	0	5,77,180	0	0
1st May...	Receipts ...	10,000	0	0	7,367	14	8	.....	...	...	2,000	0	0	.....	...	...	.....	...	...	19,367	14	8
2nd „ ...	Ditto ...	4,000	10	0	.....	...	...	2,000	0	0	.....	...	...	5,340	0	0	.....	...	...	11,340	10	0
	Transfers from Sudder Treasury ...	.....	...	...	.....	...	...	20,000	0	0	...	...	...	.....	...	...	40,000	0	0	60,000	0	0
3rd „ ...	Ditto from Sub-Treasuries ...	20,000	0	0	.....	...	...	.....	...		.....	...	...	.....	...	...	.....	...	...	20,000	0	0

of _____ *Presidency, for the Month of* _____ 186

Date.	PAYMENTS.																							
	Description; Payments or Transfers.	Sudder Treasury.			SUB-TREASURIES.																	Daily Total of Payments.		
					A-pore.			B-pore.			C-pore.													
186 .																								
1st May...	Payments ...	8,060	0	0	.....	...	...	.....	...	..	.....	...	...	.....	...	...	.....	...	...	8,060	0	0
2nd „ ...	Transfers to Sub-Treasuries ...	60,000	0	0	.....	...	...	.....	...	...	.....	...	...	.....	..	...	.....	...	...	60,000	0	0
	Payments ...	16,000	0	0	.....	...	...	46	0	0	.....	...	...	.....	...	..	.....	...	...	16,046	0	0
3rd „ ...	Transfers to Sudder Treasury ...	.....	...	..	15,000	0	0	.....	...	...	11,000	0	0	.....	.	...	.....	...	...	26,000	0	0

Appendix No. 10. See Para. 346 of Report.

1864-65.

Establishments of the several Civil Paymasters in India.

Details.	Bengal and Government of India (Calcutta).		Madras.		Bombay.		North-West Provinces and (Oude).		Punjab.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Civil Paymaster - - - - - -	1	30,000	1	24,000	1	24,000	1	18,000	1	14,400	5	1,10,400
Assistant Civil Paymaster - - -	1	7,800	—	—	..	—	—	—	—	—	1	7,800
Head Assistants - - - - - -	1	6,000	1	5,350	1	6,000	2	10,500	1	6,000	6	33,850
Clerks at Rs. 50 to Rs. 300 per month - -	24	28,440	20	21,360	13	13,200	17	18,780	15	16,515	89	98,295
Ditto below Rs. 50 „ - -	41	16,860	40	10,332	62	18,888	27	8,844	6	2,580	176	57,504
Servants - - - - - -	18	1,212	16	1,572	8	672	16	1,116	12	864	70	5,436
Temporary Establishment - - -	—	—	—	—	—	—	—	200	—	3,600	—	3,800
Office Rent and Taxes - - - -	—	960	—	—	—	—	...	1,800	—	—	—	2,760
Contingencies - - - - - -	—	3,000	—	1,850	—	2,350	—	1,600	—	1,600	—	10,400
Total { Officers and Clerks	68	94,272	62	64,464	77	65,110	47	60,840	23	45,559	277	3,30,245
Total { Servants	18		16		8		16		12		70	

Appendix No. 11. See para 434 of Report.

BENGAL SECRETARIAT LIBRARY

FINANCE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR 186 -6

INDIA.

FINANCE ACCOUNTS, 186 -6

CONTENTS.

ACCOUNT No. 1.—Cash Account embracing the whole of the Financial Operations of the Government of India in connexion with the Income and Expenditure of India, between the 1st May 186 and 30th April 186 .
PAGE 3.

ACCOUNT No. 2.—General Abstract Account of the Revenues and Receipts of the Government of India under the several Presidencies and Provinces, &c.
PAGE 4.

ACCOUNT No. 3.—General Abstract Account of the Expenditure of the Government of India for all Services under the several Presidencies and Provinces, &c.
PAGE 6.

ACCOUNT No. 4.—General Abstract Account of the Receipts on account of the Debt, Deposit, and Bill Transactions of the Government of India, including the amount of repayments on various accounts.
PAGE 8.

ACCOUNT No. 5.—General Abstract Account of the payments on account of Debt, Deposit, and Bill Transactions of the Government of India, including the amount of advances on various accounts.
PAGE 10.

Appendix No. 1, *Page* 12.—Detailed Statement of the Cash Balances in the Indian and Home Treasuries of the Government of India on the 1st May 186 .

Appendix No. 2, *Page* 13.—Detailed Account of the Revenues and Receipts forming the Ordinary Income of the year.

Appendix No. 3, *Page* 23.—Detailed Account of the Cash Expenditure for all Services forming the Ordinary Expenditure of the year.

Appendix No. 4, *Page* 44.—Detailed Statement of the Cash Balances in the Indian and Home Treasuries of the Government of India on the 30th April 186 .

Appendix No. 5, *Page* 46.—Balance Sheet exhibiting the Assets and Liabilities of the Government of India on 30th April 186 .

Appendix No. 6, *Page* 50.—General Abstract Statement of Payments on account of Indian Railway and other Guaranteed Companies, deducting Traffic and other Receipts.

ACCOUNT No. 1.

CASH ACCOUNT embracing the whole of the Financial Operations of the Government of India in connexion with the INCOME and EXPENDITURE of India between the 1st May 186 and the 30th April 186 .

Dr. Cr.

	Receipts in India.	Receipts in England.	Total.		Expenditure in India.	Expenditure in England.	Total.
To CASH BALANCES on the 1st May 186 , as detailed in Appendix No. 1, page 12 ...				By CASH EXPENDITURE for all Services, forming the Ordinary Expenditure of the year, as detailed in Account No. 3, page 6 ..			
To REVENUES AND RECEIPTS, forming the Ordinary Income of the year, as detailed in Account No. 2, page 4				By DEBT, DEPOSIT, AND OTHER PAYMENTS, as detailed in Account No. 5, page 10			
To DEBT, DEPOSIT, AND OTHER RECEIPTS, as detailed in Account No. 4, page 8				By CASH BALANCES on the 30th April 186 , as detailed in Appendix No. 4, page 44			
		£				£	

CALCUTTA,

The 186 .

(Signed) _____

ACCOUNT

General Abstract Account of the Revenues and Receipts of the Government of India under the
with the Budget Estimates, also the

Reference Page for Details in Appendix.	REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.					
		General and Political.	Oude	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.
	CIVIL—						
13	LAND REVENUE						
...	TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES						
...	FOREST						
14	ABKAREE (EXCISE)						
...	INCOME TAX						
...	CUSTOMS						
15	SALT						
...	OPIUM						
...	STAMPS						
...	MINT						
16	POST OFFICE						
...	TELEGRAPH						
...	LAW AND JUSTICE						
17	POLICE						
...	EDUCATION						
...	INTEREST						
...	MISCELLANEOUS						
18	ARMY—MISCELLANEOUS						
19	MARINE—MISCELLANEOUS						
...	PUBLIC WORKS—MISCELLANEOUS ...						
...	RAILWAY RECEIPTS, VIZ:— ...						
19	NET RECEIPTS FROM RAILWAY AND OTHER GUARANTEED COMPANIES ...						
20	GAIN BY EXCHANGE ON RAILWAY TRAFFIC AND OTHER RECEIPTS						
	TOTAL REVENUE AND RECEIPTS ...						
	TOTAL EXPENDITURE (Account No. 3)						
	Approximate Surplus of Income over Expenditure of the year						
	Approximate excess of Expenditure over Income of the year						

No. 2.

several Presidencies and Provinces, &c., for the year ended 30th April 186 , as contrasted Net Local Indian Surplus for the year.

Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sindh.	Total Receipts in India.	England.	Total Revenues and Receipts.	*Total Estimate.*	*Less than Estimate.*	*More than Estimate.*
									Net Excess of Income over Estimate	
Net Local Indian surplus for 186 -6 ..										

ACCOUNT

General Abstract Account of the Expenditure of the Government of India for all Services, contrasted with the Budget Estimates, showing the Net Surplus of

Reference Page for Details in Appendix.	No. of Expenditure Head.	EXPENDITURE.	Government of India.					
			General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.
		CIVIL,—						
23	1	Interest on Funded and Unfunded Debt						
,,	2	Interest on Service Funds and other Accounts...						
24	3	Land Revenue						
,,	4	Forest						
25	5	Abkaree (Excise)						
,,	6	Income Tax...						
,,	7	Customs						
,,	8	Salt						
26	9	Opium						
,,	10	Stamps						
,,	11	Mint						
27	12	Post Office...						
,,	13	Telegraph						
28	14	Allowances to District and Village Officers						
,,	15	Administration and Public Departments						
29	16	Law and Justice						
30	17	Police						
31	18	Education, Science, and Art ...						
,,	19	Ecclesiastical						
,,	20	Medical Services						
32	21	Stationery and Printing ...						
,,	22	Political Agencies and other Foreign Services						
,,	23	Allowances and Assignments under Treaties and Engagements						
33	24	Miscellaneous						
34	25	Superannuation, Retired, and Compassionate Allowances ...						
,,	—	ARMY...						
35	—	MARINE						
37	—	PUBLIC WORKS						
	—	RAILWAY EXPENDITURE, viz :—						
,,		Supervision and Cost of Land ...						
38		Loss by Exchange on Railway Expenditure charged to Capital						
,,		Guaranteed Interest on the Capital of Railways, &c. ...						
		Total Expenditure						
		Total Revenues and Receipts from preceding Account ...						

NO. 3.

under the several Presidencies and Provinces, &c., for the year ended 30th April 186 , *as Income over Expenditure on the whole transactions of the year.*

Bengal.	North-West Provinces.	Punjab.	Madras	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.	*Total Estimate.*	*Less than Estimate.*	*More than Estimate.*
Net Surplus of Income over Expenditure £							...		*Net Saving on Total Estimate of Expenditure.*	

ACCOUNT

General Abstract Account of the Receipts on account of the Debt, Deposit, and Bill
the Amount of repayments

DEBT, DEPOSIT, &c. RECEIPTS.	GOVERNMENT			
	General and Political.	Oude.	Central Provinces.	British Burmah.
MONEY RAISED BY CREATION OF DEBT, viz :—				
Temporary Loans				
... ...				
SALE OF EXCHEQUER BILLS AND OTHER SECURITIES, viz :—				
Exchequer Bills realized				
Other Securities ditto				
BILLS OF EXCHANGE ON INDIA ;—				
For amount of Bills drawn by Secretary of State and realized				
BILLS OF EXCHANGE ON LONDON ;—				
For amount of Bills drawn on Secretary of State and realized				
H. M.'s IMPERIAL GOVERNMENT ;—				
For repayments on account of Supplies, &c., by Indian Government				
TEMPORARY ADVANCES (REPAID) ;—				
For Purchase of Bullion and Copper				
For Miscellaneous Services				
INCOME TAX ; (English) received on account of Income Tax Commissioners				
PRIZE MONEY received				
CAPITAL ACCOUNTS OF INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES ;—				
For Instalments of Capital, &c., (as detailed in Apppendix, page 50)				
SERVICE, ANNUITY, AND CHARITABLE FUNDS OF INDIA				
LOCAL INDIAN TRUST AND OTHER FUNDS				
FAMILY REMITTANCES AND ALLOTMENTS				
WASTE LANDS—SALE OF				
DEPOSITS—(Revenue, Judicial, &c.)				
REMITTANCES AND ADVANCES BETWEEN INDIAN LOCAL TREASURIES				
ADVANCES, AND BILL TRANSACTIONS BETWEEN PRESIDENCIES, &c.				
£				

For Amount of the Balances outstanding on the above Accounts to the 30th April 186 , see Balance Sheet, pages 46 to 49 of Appendix

No 4.

Transactions, &c., of the Government of India, for the year ended 30th April 186 , including on various accounts.

of India.		Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total India.	England.	Total Debt, Deposit, &c. Receipts.
East and West Berar.	Eastern Settlements.								

ACCOUNT

General Abstract Account of the Payments on account of Debt, Deposits, and Bill Transactions, of Advances on

DEBT, DEPOSITS, &c. PAYMENTS.	Government			
	General and Political.	Oude.	Central Provinces.	British Burmah.
REDEMPTION OF FUNDED AND UNFUNDED DEBT, viz :—				
East India—per cent. Loan—paid off—				
Temporary Loans—ditto—				
PURCHASE OF EXCHEQUER BILLS AND OTHER SECURITIES, viz :—				
Exchequer Bills				
Securities purchased by investment of surplus Cash Balances				
BILLS OF EXCHANGE ON INDIA ;—				
For amount of Bills drawn by Secretary of State, discharged				
BILLS OF EXCHANGE ON LONDON ;—				
For amount of Bills drawn on the Secretary of State, discharged				
H. M.'s IMPERIAL GOVERNMENT ;—				
For Advances and Supplies by Indian Government...				
TEMPORARY ADVANCES ;—				
For Bullion and Copper purchased				
For Miscellaneous Services				
INCOME TAX (English) ;—				
For Payments to Commissioners of Income Tax ...				
PRIZE MONEY PAID				
CAPITAL ACCOUNT OF INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES ;—				
For Construction charges, (see detail in Appendix, page 50) ...				
SERVICE, ANNUITY, AND CHARITABLE FUNDS OF INDIA				
LOCAL INDIAN TRUST AND OTHER FUNDS				
FAMILY REMITTANCES AND ALLOTMENTS				
WASTE LANDS—Amount invested in cancelling Debt				
DEPOSITS REPAID—(Revenue, Judicial, &c.) ...				
REMITTANCES BETWEEN INDIAN LOCAL TREASURIES ...				
ADVANCES, AND BILL TRANSACTIONS BETWEEN PRESIDENCIES, &c....				
£				

For Amount of the Balances outstanding on the above Accounts to the 30th April 186 , see Balance Sheet, pages 46 to 49, of Appendix

NO. 5.

&c., of the Government of India for the year ended 30th April 186 , including the Amount various accounts.

OF INDIA.									
East and West Berar.	Eastern Settlements.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL INDIA.	England.	TOTAL DEBT, DEPOSITS, &c. PAYMENTS.

APPENDIX No. 1.

Detailed Statement of the Cash Balances in the Indian and Home Treasuries of the Government of India on the 1st May 186

	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Cash Balances.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.						
Cash Balances in Presidency Banks and Indian Civil Treasuries, &c., on 1st May 186 -												
Value of Bullion in Presidency Mints on account of Government - - -												
Cash in transitu between Treasuries - -												
Balances in hands of Accountants and others of Civil Departments - -												
Military Department - -												
Public Works Department - -												
£												
Less;— Amount of Bills drawn and realized in England, remaining to be discharged in India -												
£												

Cash Balance in Home Treasury on 1st May 186 -

Viz.:—

In Bank of England - - - £

In hands of Cashier and Sub-Accountants - „

Ditto of Bankers and others on short Loans on security of Government Stock, &c. - „

£

Less;—Amount of Bills drawn and realized in India on Home Treasury, remaining to be discharged - „ ....

Total Cash Balances on 1st May 186 , as shown in Account No. 1, page 3...

APPENDIX NO. 2.

Detailed Account of the Revenues and Receipts forming the Ordinary Income of the year ended 30th April 186 , *as shown in Abstract Account No. 2, page 4.*

REVENUES AND RECEIPTS.	Government of India.						Bengal.	North-West Provinces.	Punjab,	Madras.	Bombay and Sind.	Total Receipts in India.	England.	Total Revenues and Receipts.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
CIVIL—														
LAND REVENUE ;—														
Collections on Mehals (fixed) - -														
Ditto fluctuating - -														
Sale of Khass Mehals (lands lapsed to the Crown) - - -														
Fees, Fines, and Miscellaneous - -														
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES ;—														
(For detail of each State, see page 21 of Appendix) - - -														
FOREST ;—														
Produce of Forests, sale of Timber, and miscellaneous - - -														
												Carried forward ... £		

APPENDIX No. 2.—*Detailed Account of the Revenues and Receipts, &c.,—continued.*

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sindh.	TOTAL RECEIPTS IN INDIA.	England.	TOTAL REVENUES AND RECEIPTS.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward -														
CIVIL,—*continued.*														
ABKAREE (EXCISE);—														
License Fees and Duties - -														
Sale proceeds of Abkaree Opium - -														
Fines, Confiscations, and Miscellaneous -														
INCOME TAX;—														
Collections, Fines, Penalties, &c. - -														
CUSTOMS;—														
(SEA CUSTOMS.)														
Imports - - - -														
Exports - - - -														
Fees, Rents, Fines, and Miscellaneous -														
(LAND CUSTOMS.)														
Frontier and Transit Duties - -														
Fees, Rents, and Miscellaneous - -														

SALT;—														
Customs Duty on Salt - - -														
Proceeds of sale of Government Salt -														
Excise Duty on Salt - - -														
Confiscations, Fees, Rents, &c. - -														
OPIUM;—														
Proceeds of sales by Auction - -														
Sale of Opium to Abkaree Department -														
Pass Fees (Bombay) - - -														
Sale of confiscated Articles - -														
Fines and Miscellaneous- - -														
STAMPS;—														
Sale of Impressed Stamps - -														
Sale of Adhesive Bill and other Stamps -														
Duty on Unstamped Paper - -														
Fines, Penalties, &c. - - -														
MINT;—														
Duty on coining Gold and Silver - -														
Gain on Copper Coinage - -														
Miscellaneous - - -														
Carried forward ... £														

APPENDIX No. 2.—*Detailed Account of the Revenues and Receipts, &c.,—continued.*

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL RECEIPTS IN INDIA.	England.	TOTAL REVENUES AND RECEIPTS.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward -														
CIVIL,—*continued.*														
POST OFFICE ;—														
Postage, Sale of Labels, &c. - -														
Mail Cart and Banghy Parcels Receipts -														
Fines and Miscellaneous - -														
TELEGRAPH ;—														
Fees on Messages - - -														
Sale of Unserviceable Stores, Fines, &c. -														
Contribution on account of Rangoon and Singapore Telegraph - -														
Ditto of Malta and Alexandria Ditto -														
LAW AND JUSTICE ;—														
Sale Proceeds of Unclaimed and Intestate Property - - -														
Civil Courts Ameens' Fees - -														
Meeran Fees, Civil and Criminal Courts -														
Fines, Forfeitures, and Miscellaneous -														
Sale Proceeds of Jail Manufactures -														
Convict Settlement Receipts - -														

POLICE ;—														
Rents of Resumed Thanadaree Lands -														
Fees, Fines, Forfeitures, and Miscellaneous -														
EDUCATION ;—														
Fees of Universities, Colleges, and Schools -														
Endowment Lands. Rents of— -														
Contributions and Donations - -														
Sale of School Books, &c. - -														
INTEREST ;—														
Viz., on														
Investments of Cash Balances in Government Securities - - - -														
Securities purchased on account of Paper Currency Department - - -														
Shares held by Government in Presidency Banks - - - -														
Advances to Service, Annuity, and other Funds														
Advances of Wards Establishments -														
Miscellaneous - - - -														
MISCELLANEOUS ;—(CIVIL.)														
Gain by Exchange - - -														
Premium on Bills and Coin - -														
Unclaimed Deposits lapsed to Government -														
Carried forward ...														

Carried forward .. £

APPENDIX No. 2.—*Detailed Account of the Revenues and Receipts, &c.,—continued.*

REVENUES AND RECEIPTS.	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Receipts in India.	England.	Total Revenues and Receipts.
	General and Political.	Oude.	Central Provinces	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward -														
CIVIL,—*continued.*														
MISCELLANEOUS,—*continued.*														
Civil Passages and Outfits—(Contributions) -														
Maintenance of Lunatics (ditto) -														
Government Printing Press Receipts -														
Subscriptions to Government Gazettes and sale of Printed Official Papers -														
Regular Widows' Fund of India Office. (Subscriptions to) - - -														
Fines, Fees, &c. - - -														
ARMY;—(MISCELLANEOUS.)														
Viz., on account of														
Commissariat Stores - - -														
Stud Supplies - - -														
Clothing „ - - - -														
Medical Stores - - - -														
Hospital Stoppages - - -														
Ordnance Stores - - -														
Miscellaneous - - - -														

MARINE,—(Miscellaneous.)														
Pilotage Receipts - - -														
Registration, Conservancy, and other Fees -														
Proceeds of Vessels sold by Auction or otherwise														
Sale of Marine Stores, &c. - -														
PUBLIC WORKS;—(Miscellaneous.)														
Tolls, Dues, and Fees - - -														
Rents of Buildings, Lands, &c. - -														
Profits from working of Mills, Workshops, Mines, &c. - - - -														
Contributions towards Public Works -														
Sale of Lands and Buildings - -														
Sale of Stores and Materials - -														
Miscellaneous - - - -														
RAILWAY RECEIPTS;—														
Net Receipts from Railway and other guaranteed Companies—														
Viz.,														
Bombay, Baroda, and Central India Railway -														
Calcutta and South-Eastern - -														
Eastern Bengal - - -														
East Indian Railway - - -														
Great Indian Peninsula - - -														
Great Southern of India Railway - -														
Scinde Railway and Indus Flotilla - -														
Punjab and Delhi Railway - -														
Carried forward ... £														

APPENDIX No. 2.—*Detailed Statement of the Revenues and Receipts,—concluded.*

REVENUES AND RECEIPTS.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL RECEIPTS IN INDIA.	England.	TOTAL REVENUES AND RECEIPTS.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.								
Brought forward														
RAILWAY RECEIPTS,—(*continued.*)														
Gain by Exchange on Railway Traffic and other Receipts,														
Viz.,														
Bombay, Baroda, and Central Indian Railway -														
Calcutta and South-Eastern - -														
Eastern Bengal - - -														
East Indian Railway - - -														
Great Indian Peninsula - - -														
Great Southern of India Railway - -														
Scinde Railway and Indus Flotilla - -														
Punjab and Delhi Railway - -														
Total Revenue and Receipts ... £														

APPENDIX NO. 2,—*continued.*

Detail of Receipts under "Tributes and Contributions from Native States shewn at page 13.

GOVERNMENT OF INDIA.		
TRIBUTES FROM—		
Kotah - - -		
Odeypore - -		
Jhalwar - -		
Banswarra - -		
Dungerpore - -		
Jeypore - -		
Joudpore - -		
Serohee - -		
Boondee - -		
Nizam's Government on Account of Mahratta Choute - -		
Various Petty States -		
CONTRIBUTIONS FROM—		
Joudpore - -		
Odeypore - -		
Kotah - - -		
Bhopal - -		
Various Petty States -		
BRITISH BURMAH.		
Tributes from Petty States		
Carried forward -		

Brought forward -		
PUNJAB.		
TRIBUTES, &c.—		
Mundee - -		
Kupoorthulla - -		
Sokeith - -		
Various Petty States -		
MADRAS.		
PEISHCUSH AND SUBSIDY.		
Mysore Government -		
Travancore ditto -		
Cochin ditto -		
BOMBAY.		
TRIBUTES—		
Subsidy from Cutch Government -		
Kattywar Tribute -		
Various Petty States -		
CONTRIBUTIONS—		
Jagheerdars—Southern Mahratta Country -		
Raja of Rajpeempla -		
Total - £		

APPENDIX No. 3.

EXPENDITURE.

Detail of the Charges forming the whole Ordinary Expenditure of the Government of India for the year ended 30th April 186 , *as shown in Abstract Account No.* 3, *page* 6.

Amount of Debt	Annual Interest.		(1) Interest on Funded and Unfunded Debt.			
	Amount.	Rate per Cent.	Description of Loan.	Amount paid in 186 -6 .		
				In India.	In England	Total.
			Debt contracted in England.			
		4	East India Bonds - -			
		4	India Debentures - -			
		5	India Stock - - -			
			Dividends to Proprietors of East India Stock - -			
			Red Sea and India Telegraph Annuities - - -			
			Temporary Loans - . -			
			Indian Debt.			
		3½	Loan of 1853-54 - -			
		4	„ from Mysore Princes -			
		4	„ of 1854-55 (Indian Transfer Loan) -			
		4½	„ of 1856-57 - -			
		5	„ of 1856-57 - -			
		5	„ of 1854-55 - -			
		5½	„ of 1859-60 - -			
		6	„ of 1859-60 - -			
		8	„ of 1859-60 - -			
			Other Loans - - -			
		6, 5, 4, & 3¾ -	Treasury Notes - -			
			Temporary Loans - -			
			£ -			

(2) Interest on Service Funds and other Accounts.

Description.	
Civil Service Annuity Funds - - - - -	
Civil Funds - - - - - -	
Uncovenanted Service Fund - - - -	
Medical Retiring Funds - - - - -	
Military Funds - - - - - -	
Military Orphan Fund (Bengal) - - - -	
Police Superannuation Funds - - - - -	
Savings Bank and Administrator General's Deposits - -	
On Deficiency of Government Balances in Presidency Banks - -	
Miscellaneous Deposits, &c. - - - - -	
£ -	

Carried forward -

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal	North-West Provinces	Punjab.	Madras.	Bombay and Sindh.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE.
		General and Political	Oude.	Central Provinces.	British Burmah	East and West Berar.	Eastern Settlement.								
	Brought forward -														
3	LAND REVENUE, &c.;—														
	Commissioners of Revenue and Establishments														
	Collectors' Establishments - -														
	Charges on account of Khass Mehals (Government Estates) - - -														
	Charges on Miscellaneous minor Revenues -														
	Revenue Surveys - - -														
4	FOREST;—														
	Director General of Forests - -														
	Conservators and Establishments - -														
	Felling and Working Establishments -														
	Miscellaneous Expenses - -														

5	ABKAREE ;—														
	Collectors' Establishments and Contingencies -														
	Opium purchased for Abkaree Department -														
6	INCOME TAX ;—														
	Commissioners, Secretary, and Establishments.														
	Assessors and Collectors' Establishment and Charges - - - -														
7	CUSTOMS ;—														
	Collectors' Establishments - -														
	Preventive Establishments - -														
	Wharf Establishments - -														
	Rewards and Miscellaneous Charges -														
8	SALT ;—														
	Manufacturing Charges - -														
	Purchase of Salt, including Freight Charges -														
	Commissioners and Establishments (N. W. P.)														
	Agencies and Collectorates - -														
	Golah Establishments - - -														
	Preventive Establishments - -														
															Carried forward ... £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
9	OPIUM ;—														
	Establishments, Agents, and Sub-Deputy Agents, &c. - - -														
	Payments to Cultivators, Manufacturing Charges, &c. - - -														
	Purchase of Opium (Nepaul) - -														
	Travelling, Commission to Omlahs, and Miscellaneous Charges - - -														
10	STAMPS ;—														
	Collectors, Superintendents, and other Establishments - - -														
	Cost of Water-marked Paper, Machinery, and Stores - - - -														
	Discount on Sale of Stamps, &c. - -														
11	MINT ;—														
	Mint and Assay Masters' Establishments -														
	Loss by Weight in Coining, and by Sale of Old Copper Coin, Discount on Issue of Pyce, &c.														

	New Machinery and Stores - -														
	Miscellaneous Charges - -														
12	POST OFFICE ;—														
	Director General and Establishment -														
	Presidency and District Offices - -														
	Payment to Imperial Government of proportion of charge for Conveyance of Indian Mails - - - -														
	Conveyance of Mails by contract, including Mail Cart Charges - - -														
	Discount on Sale of Postage Labels -														
	Miscellaneous Charges - - -														
13	TELEGRAPH ;—														
	Department of Director General of Telegraphs -														
	Working Charges - - -														
	Construction Charges - - -														
	Persian Gulf Telegraph - - -														
	Land Lines through Turkey - -														
	Ditto through Persia - -														
	Telegraph Stores and Materials - -														
															Carried forward .. £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward														
14	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS,—														
	Allowances to Village Officers, Dewasthans, and Warshasuns, &c. - - -														
15	ADMINISTRATION AND PUBLIC DEPARTMENTS ;—														
	Establishment of Secretary of State for India in Council - - - -														
	Auditor and Assistants of India Office -														
	Stores Department, Wages of Laborers, Dock Dues, &c. - - - -														
	Library, Postage, and Contingencies -														
	Salaries of Governor General and Members of Supreme Council - - -														
	Household of Governor General and Contingencies - - - -														
	Tour Charges of Governor General and Suite														
	Governors and Lieut. Governors and Council -														
	Household of Governors and Lieut. Governors and Contingencies - - -														
	Tour Charges of Lieut. Governors and Suite -														
	Chief Commissioners and Establishments -														

	Legislative Council - - -													
	Indian Secretariat Departments (Financial, Home, and Foreign) - - -													
	Financial Commissioner (Punjab) and Establishments - - - - -													
	Boards of Revenue - - -													
	Offices of Account and Audit - -													
	Paper Currency Department - -													
	Boards of Examiners - - -													
	Savings' Banks and Money Order Office -													
	Other Civil Departments - -													
16	LAW AND JUSTICE ;—													
	High Court of Judicature - -													
	Judicial Commissioners and Commissioners of Circuit - - - - -													
	Civil and Sessions Courts - -													
	Criminal Courts - - -													
	Law Officers, Courts of Small Causes, &c. -													
	Justice of the Peace and Establishments -													
	House of Correction, &c., at Presidency -													
	Inspectors General of Prisons and Establishments - - - - -													
	Carried forward £													

Carried forward .. £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE.
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
16	LAW AND JUSTICE,—*continued.*														
	Jail and Prison Establishments - -														
	Diet and Clothing, &c., of Prisoners -														
	Raw Materials for Jail Manufactories, including commission to Darogahs (Jailors) -														
	Convict Establishments - -														
	Diet, Clothing, &c., of Convicts - -														
17	POLICE ;—														
	(PRESIDENCY.)														
	Commissioners, Deputy Commissioners, and Establishments - - -														
	Presidency Executive and Suburban Police, including Mounted Police, River Chowkey, &c.														
	(MOFUSSIL.)														
	Inspectors General and Assistant Inspectors General, &c., of Police and Establishments -														
	Executive Police Force - - -														
	Detective Force - - -														

18	EDUCATION, SCIENCE, AND ART ;—														
	Establishments of Directors of Public Instruction and Inspectors of Schools - -														
	Universities and Colleges - - -														
	Schools - - - -														
	Grants-in-aid and Allowances to Educational Institutions, &c. - - -														
	Scholarships, Prizes, &c. - -														
	Scientific Institutions, Libraries, and Museums, Botanical Gardens, &c. - -														
	Miscellaneous Grants for Scientific Purposes -														
	Geological Survey of India & Museum (Calcutta)														
	Surveyor General and Establishment -														
	Experiments, Mathematical Instruments and Stores - - - -														
19	ECCLESIASTICAL ;—														
	Salaries and Allowances of Lord Bishop, Domestic Chaplain, Archdeacon, &c. - -														
	Chaplains and Church Establishments -														
	Travelling Allowances and Contingencies -														
20	MEDICAL SERVICES ;—														
	Medical and Vaccine Establishments and Charges - - - -														
	Hospitals, Infirmaries, and Dispensaries, &c. -														
	Lunatic Asylums - - -														
	Grants to Private Medical Establishments -														

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE.
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
21	STATIONERY AND PRINTING:—														
	Superintendent of Stationery and Establishment - - - -														
	Purchase of Stationery and Stores, including Freight - - -														
	Government Printing Establishments -														
	Contract Printing - -														
22	POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:—														
	Residents and Political Agents, &c., at Foreign Courts, - - - -														
	Mission to the Court of Persia. Charge to India - - - -														
	Establishments in China. Charge to India -														
	Presents made in name of Governor-General, Allowances to Vakeels, Natives of Rank, &c.														
23	ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:—														
	Territorial and Political Pensions, &c. -														
	(For Details see page 40 of Appendix) -														

24 MISCELLANEOUS CIVIL SERVICES :—

Civil Furlough and Absentee Allowances -														
Examination Expenses and Allowances to Junior Civil Servants while at College and for attaining high proficiency in languages -														
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations														
Allowances to Civil Servants out of employ -														
Passages and Outfit Allowances of Members of Council, Judges, Chaplains and others -														
Bank of England for Management of Home Debt, &c. - - - -														
Presidency Banks for conducting Government business - - - -														
Loss by Exchange - - -														
Charges of Remittance of Treasure -														
Tea Nurseries and Plantations - -														
Cotton Experiments - - -														
Books and Publications purchased for Government														
Rewards for killing snakes and wild animals -														
Gratuities, Subscriptions to Charities, &c. -														
Assessments and rates on Government Buildings														
Conservancy Establishments - -														
Commissions of Enquiry - -														
Suppression of Piracy - - -														
Miscellaneous Charges - - -														
														}
														Carried forward — £

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure.	EXPENDITURE.	Government of India. General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.	Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.
	Brought forward -														
25	SUPERANNUATIONS, RETIRED, AND COMPASSIONATE ALLOWANCES ;—														
	Superannuations and Retired Allowances of Civil Departments - - -														
	Pensions to Families of Public Servants and others killed in the Mutinies - -														
	Annuities of Civil Fund of Madras of 1808, 1814, and 1818 - - -														
	Donations and Allowances to Service Funds -														
	Donations to Charitable Societies - -														
	Gratuities and Miscellaneous Pensions -														
	ARMY ;														
	EFFECTIVE SERVICE.														
	1. Army and Garrison Staff - -														
	2. Administrative Staff - -														
	3. Regimental Pay, Allowances, and Charges														
	4. Commissariat Establishments, Supplies, and Services - - -														
	5. Stud and Remount Establishments, Supplies, and Services - -														
	6. Clothing Establishments, Supplies, and Services- - - -														

7. Barrack Establishments, Supplies, and Services - - - -														
8. Administration of Martial Law -														
9. Medical Establishments, Services, and Supplies - - - -														
10. Ordnance Establishments, Stores, and Camp Equipage - - -														
11. Ecclesiastical - - -														
12. Education - - -														
13. Surveys, Topographical and Trigonometrical														
14. Sea Transport Charges - -														
15. Miscellaneous Services - -														
16. Volunteer Corps - - -														
NON-EFFECTIVE.														
17. Rewards and Military Service - -														
18. Retired Officers - - -														
19. Military Pensions - - -														
20. Pensions to Widows and Orphans of European Officers and Soldiers - -														
21. Civil Pensions and Gratuities - -														
														}
MARINE ;														
Superintendent of Marine or Master Attendant														
Dock-yard and Factory Establishments -														
Pilot Establishments - - -														
Light Houses and Establishments at Out-ports														
Carried forward ... £														
													Carried forward ... £	

APPENDIX No 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Expenditure in India.	England.	Total Expenditure.
		General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
	MARINE,—*continued.*														
	Pay of Officers and Crews of Vessels of Indian Marine - - - -														
	Furlough and Absentee Allowances - -														
	Passages, including Outfits of Volunteers of Bengal Pilot Service - - -														
	Marine Pensions and Retired Allowances, including commutation of Pensions to Officers of late E. I. Navy - - -														
	Steam and other Vessels for General Service of India - - - -														
	Indus Flotilla—proportion of charges (Bombay)														
	Repairs to Ships and Vessels - -														
	Coals and Coal Depôts - - -														
	Marine Stores, including Freight - -														
	Conservancy and Registration Fees, &c. -														
	Subsidy for Steam communication between Madras, Northern Ports, and Rangoon -														
	Ditto on account of Kurrachee Mail -														

PUBLIC WORKS;—														
ORIGINAL WORKS.														
Military - - - -														
Civil Buildings ? - -														
Agricultural - - -														
Communications - - -														
Miscellaneous Public Improvements -														
REPAIRS.														
Military - - - -														
Civil Buildings - - -														
Agricultural - - -														
Communications - - -														
Miscellaneous Public Improvements -														
ESTABLISHMENTS.														
PENSIONS, &c.														
TOOLS, PLANT, MACHINERY, AND INSTRUMENTS.														
STORES FOR PUBLIC WORKS (TO REPLENISH STOCK.)														
RAILWAY EXPENDITURE;—														
SUPERVISION AND COST OF LAND.														
Consulting Engineers of Railways and Establishments, &c. - - -														
Cost of Land taken up for Railway purposes														
Carried forward £														

APPENDIX No. 3.—*Detail of the charges forming the whole Ordinary Expenditure,—continued.*

No. of Expenditure Head.	EXPENDITURE.	GOVERNMENT OF INDIA.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	TOTAL EXPENDITURE IN INDIA.	England.	TOTAL EXPENDITURE.
		General and Political	Oude.	Central Provinces	British Burmah.	East and West Berar.	Eastern Settlement.								
	Brought forward -														
	LOSS BY EXCHANGE ON RAILWAY EXPENDITURE CHARGED TO CAPITAL,—														
	Viz., on account of														
	Bombay, Baroda, and Central India Railway-														
	Calcutta and South-Eastern Railway -														
	Eastern Bengal Railway - - -														
	East Indian Railway - - -														
	Great Indian Peninsula Railway - -														
	Great Southern of India Railway - -														
	Madras Railway - - -														
	Scinde Railway and Indus Flotilla - -														
	Punjab and Delhi Railway - -														
	GUARANTEED INTEREST ON THE CAPITAL OF RAILWAYS, &c.														
	Bombay, Baroda, and Central India Railway														
	Calcutta and South-Eastern Railway -														

Eastern Bengal Railway - - -													
East Indian Railway - - -													
Great Indian Peninsula Railway - -													
Great Southern of India Railway - -													
Madras Railway - - -													
Scinde Railway and Indus Flotilla - -													
Punjab and Delhi Railway - -													
Total Ordinary Expenditure ... £													

APPENDIX No. 3,—*continued.*:

Detail of Payments under "Allowances and Assignments under Treaties and Engagements" shown at page 32.

	£	£
GENERAL AND POLITICAL—GOVERNMENT OF INDIA.		
Payment to the Khan of Khelat - - -		
Aga Muhomed Ismael Khan - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum -		
Pensions not exceeding 5,000 Rupees per annum - -		
Munipore.		
Pensions not exceeding 5,000 Rupees per annum -		
Gwalior.		
Pensions not exceeding 5,000 Rupees per annum - -		
Coorg.		
Pensions to the Family of the Ex-Rajah of Coorg - -		
Pagoda and Mosque Allowances - - -		
Baroda. Aden, Indore, &c.		
Crustna Row Wittul - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum -		
Pensions not exceeding 5,000 Rupees per annum - - -		
Compensation to Tuckojee Row Holkar, on account of Pergunnah Kissory Patan - - - - -		
OUDE.		
Territorial and Political Pensions.		
Pension of Wajed Ally Shah, Ex-King of Oude - -		
Territorial and Political Pensions - - -		
Charitable Pensions - - - -		
Maaffee or Jagheer Pensions - - - -		
GENERAL PROVINCES.		
Gond Raja Sulliman Shah - - - -		
Janojee Rao Boslah Raja Bahadoor and the widows of the late Ruler - - - - -		
Trimbukjee Nana Aeehur Rao - - - -		
Eshwant Rao - - - - -		
Parbut Rao Goojur - - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum -		
Pensions not exceeding 5,000 Rupees per annum - -		
Carried forward ... £		

APPENDIX No. 3,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements,"—continued,

	£	£
Brought forward ... £		
EAST AND WEST BERAR.		
Pensions to Mahratta Salianadars - - -		
Mahratta Choute - - - - -		
Political Pensions including Charitable and Religious Grants -		
EASTERN SETTLEMENTS.		
Political Pensions - - - - -		
Local Pensions (Compensation to Landowners) - -		
BENGAL.		
Stipends and Allowances of the Nizamut.		
His Highness Newab Nazim's Personal Allowance - -		
Her Highness Munnee Begum - - - -		
Ditto Munno and Buhoo Begum - - -		
Ditto Ameeroon Nissa Begum - - -		
Rajmehal Family - - - - -		
Syed Azimally Khan - - - - -		
Raisoon Nissa Begum (Widow of Humayoonjah) - -		
Syed Sufdar Ally - - - - -		
Syed Jaffer Ally - - - - -		
Syed Ahmed Reza Khan (Minor) - - -		
Newab Sumshe Jehan Begum, consort of Furreedoonjah -		
Allowances to various Chiefs, their Families and Dependents, between 5,000 Rupees, and 20,000 Rupees per annum -		
Allowances to various Chiefs, their Families and Dependents, not exceeding 5,000 Rupees per annum - - -		
Pensions and Charitable Allowances.		
Rajah Bhoop Sing (Grandson of Rajah Kielyan Sing) -		
Unnoo Chuttur charges paid in Cuttack - - -		
Rannee Puddoo Rakba of Lower Assam - - -		
Sayer Compensations.		
Compensations exceeding 5,000 Rupees per annum each -		
Ditto not exceeding 5,000 Rupees per annum each -		
Convention with the French Government;—Annual compensation to that Government in lieu of Salt formerly supplied to them		
Carried forward — £		

APPENDIX No. 3,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements,"—continued.

	£	£
Brought forward — £		
NORTH-WESTERN PROVINCES.		
Territorial and Political Pensions.		
Ishreepersaud Narain Sing, Rajah of Benares - -		
Her Highness Baiza Bai in lieu of Pergunnahs Shergurh and Khosee of Muttra District - - - -		
Ali Bahadoor - - - - -		
Pensions between 5,000 Rupees and 20,000 Rupees per annum each - - - - - -		
Rajah Bulwant Sing - - - - -		
Pensions granted on the resumption of Maaffee Tenures -		
Political Pensions under 5,000 Rupees per annum - -		
Pensions and Charitable Allowances		
Charitable Pensions not exceeding 20,000 Rupees per annum -		
Pensions and Charitable Allowances under 5,000 Rupees per annum		
Sayer Compensation.		
Rajah Mohender Sing, and other Proprietors of 30 Villages of Pergunnah Bah Assra District - - -		
Newab Wuzeeroodowlah, Newab of Toke - - -		
Miscellaneous Sayer Compensations under 5,000 Rupees per annum		
PUNJAB.		
Territorial and Political Pensions.		
Maharajah Duleep Sing - - - £		
Portion paid in England - - - - „		
Raja Jaswant Sing - - - - -		
Bahadoor Jhung Khan - - - -		
Sirdar Dewa Sing - - - -		
Rajah Rullia Ram - - - - -		
Mungul Sing - - - -		
Stipends of Ranees of deceased Maharajahs, including allowances to Dependents and adherents - - -		
Pensions under 5,000 Rupees per annum granted on the Resumption of Maaffee Tenures - - - -		
Political Pensions - - - - -		
Pensions and Charitable Allowances.		
Pension of Mirza Illahee Bux - - - -		
Pension of Ranee Kisson Kour of the late Rajah Billub Ghur -		
Pension of Kour Khoshal Sing - - - -		
Pension of Ajoodiapersaud - - - -		
Charitable Allowances under 5,000 Rupees per annum - -		
Sayer Compensations.		
Allowances to Rajahs, and others, in lieu of Customs, Transit Duties, &c., abolished - - - -		
Carried forward — £		

APPENDIX No. 3,—*continued.*

Detail of Payments under "Allowances and Assignments under Treaties and Engagements,"—continued.

	£	£
Brought forward — £		
MADRAS.		
Tanjore		
Allowances to the Relatives, Servants, &c., of his late Highness the Rajah of Tanjore, including Commutation of Pensions, &c. -		
Allowances to the Family of the late Rajah Ameer Sing -		
Masulipatam.		
Stipends to the Family of the late Newab of Masulipatam -		
Ceded Districts.		
Stipends and extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan - - -		
Compensations, Pensions, and Charitable Allowances.		
Compensation in lieu of resumed Lands, Offices and Privileges, including Salt Compensations - - -		
Pensions and Charitable Allowances - - -		
Pagoda and Mosque Allowances - - -		
Malikana or Share of the Revenues of Malabar enjoyed by the Native Princes of Malabar - - -		
CARNATIC.		
Territorial and Political Pensions.		
Pensions, &c., to the Families and Dependents of the late Newabs and to the Carnatic Family and Dependents, &c. -		
Stipend to Prince Azum Jah Bahadoor - - -		
Payment to the French Government at Pondicherry on account of the Arrack Farm in the French Pettah at Masulipatam -		
Kurnal.		
Stipends to the Families and Dependents of the Newab of Kurnal		
BOMBAY AND SIND.		
Pension to the Family and Dependents of the late Nawab of Surat,		
Their Highnesses the two Ranees of Sattara - -		
Pertab Rao Googur - - , - - -		
Various Pensions and Allowances of 5,000 Rupees and under 10,000 Rupees per annum - - - -		
Pensions not exceeding 5,000 Rupees per annum - -		
Enamdors and Surrumjamdars - - - -		
Compensation in lieu of Hucks abolished, &c. - -		
Allowances, &c., to the Ex-Ameers of Sind and others -		
TOTAL — £		

APPENDIX NO. 4.

Detailed Statement of the Cash Balances in the Indian and Home Treasuries of Government of India on the 30th April 186

	Government of India.						Bengal.	North-West Provinces.	Punjab.	Madras.	Bombay and Sind.	Total Cash Balances.
	General and Political.	Oude.	Central Provinces.	British Burmah.	East and West Berar.	Eastern Settlements.						
Cash Balances in Presidency Banks and Indian Civil Treasuries, &c., on 30th April 186 -												
Value of Bullion in Presidency Mints on account of Government - - -												
Cash in transitu between Treasuries - -												
Balances in hands of Accountants and others of Civil Departments - -												
Military Department - -												
Public Works Department - -												
£												
Less;— Amount of Bills drawn and realized in England remaining to be discharged in India, -												
£												

Cash Balance in Home Treasury on 30th April 186 -

Viz:—

In Bank of England - - -	£
In hands of Cashier and Sub-Accountants -	,,
Ditto of Bankers and others on short Loans on security of Government Stock, &c. -	,,
	£
Less;—Amount of Bills drawn and realized in India on Home Treasury, remaining to be discharged -	,,

....

Total Cash Balances on 30th April 186 , as shown in Account No. 1 ...

BALANCE SHEET

EXHIBITING

THE ASSETS AND LIABILITIES

OF THE

GOVERNMENT OF INDIA

ON

THE 30TH APRIL 186

EXTRACTED IN CLASSES FROM THE IMPERIAL BOOKS.

APPENDIX

Balance Sheet exhibiting the Assets and Liabilities of the Government of India

ASSETS.				Amount. £	s.	d.
Cash remaining in the several Banks and Treasuries, including Monies on short Loan, as detailed in Appendix No. 4, page 44 ...						
Investments in Government Securities, viz :—						
Exchequer Bills						
3 per cent. Consols						
GOVERNMENT SHARES IN PRESIDENCY BANKS—For amounts paid in purchase of the following shares, viz. :—						
No. of Bank of Bengal						
No. ditto Madras						
No. ditto Bombay						
HER MAJESTY'S IMPERIAL GOVERNMENT—For balances due on account of—						
Expedition to China						
Advances to Colonial Governments ...						
Supplies to British Ships of War						
Miscellaneous Services...						
MISCELLANEOUS AND TEMPORARY ADVANCES :—						
Tuccavee Advances outstanding						
Miscellaneous Advances, to be repaid ...						
COMMISSIONERS FOR REDUCTION OF NATIONAL DEBT ...						
For amount of Security Fund of the E. I. Company with accumulated Interest thereon, invested						
Carried forward £ ...						

NO. 5.

on the 30th April 186 , extracted in Classes from the Imperial Books.

LIABILITIES.				Amount. £	s.	d.
Funded and Unfunded Debt, including temporary Loans, as detailed in Appendix No. 3, page 23						
Proprietors of East India Stock (Capital Account) ...						
Capital Accounts of Indian Railway and other Guaranteed Companies						
For balances remaining to be expended on construction of Lines, &c., viz. :—						
East Indian Railway						
Great Indian Peninsula Railway						
Great Southern of India Railway						
Madras Railway						
Scinde Railway and Indus Flotilla ...						
Punjab and Delhi Railway						
Madras Irrigation and Canal Company ...						
Less overdrawn by—						
Bombay, Baroda, and Central India Railway...						
Eastern Bengal Railway						
Calcutta and South-Eastern Railway ...						
FEE FUND OF INDIA OFFICE—						
For balance to credit of the Fund, invested per contra ...						
Dividends unclaimed on Capital Stock of E. I. Company ...						
POPLAR FUND ;—						
Balance remaining on account of unclaimed wages of Seamen						
Prize Money unclaimed, applicable to the Fund ...						
PRIZE MONEY ;—						
Amount remaining on the Books for distribution ...						
INCOME TAX (ENGLISH) ;—						
For amount remaining to be paid over to the Commissioners of Income Tax						
SERVICE, ANNUITY, AND CHARITABLE FUNDS OF INDIA—						
For Balances remaining to the credit of the several Funds Viz. ;—						
Civil Service Annuity Fund						
Civil Funds						
Uncovenanted Service Fund						
Medical Funds						
Military Funds						
Military OrphanSociety (Bengal)						
India Navy Fund						
Carried forward £ ...						

APPENDIX No. 5.—*Balance Sheet exhibiting the Assets*

ASSETS AND DEBTS,—*continued.*				Amount.		
				£	s.	d.
Brought forward £ ...						
TRUSTEES OF FUND FOR BENEFIT OF WIDOWS OF OFFICERS OF INDIA OFFICE ESTABLISHMENT.						
For amount of Government Securities purchased on account thereof						
To BALANCE ;—						
For net amount of Liabilities on the Revenues of India ...						
	£ ...					

NOTE.—The value of buildings, land, stores and property is excluded; the amount realized by the sale of any portion

and Liabilities of the Govenment of India,—continued.

LIABILITIES,—*continued.*				Amount. £	s.	d.
Brought forward £ ...						
LOCAL INDIAN, TRUST AND OTHER FUNDS—						
For the following Balances						
viz. on :—Port Funds						
Municipal Funds						
Educational Funds						
One per cent Income Tax Fund ...						
FAMILY REMITTANCES AND ALLOTMENTS ;—						
For amount of Receipts from the Military and other Branches of the service in excess of payments in England ...						
WASTE LANDS—						
For amount realized by sale of waste lands remaining to be invested in cancelling Debt						
DEPOSITS—For the following Deposit Balances, viz. :— ...						
Revenue						
Judicial						
Administrator General's						
Savings Bank						
Miscellaneous Civil						
Military						
Marine						
Public Works						
REMITTANCES BETWEEN INDIAN LOCAL TREASURIES ;—						
For amount of Outstanding Bills, &c.						
ADVANCES AND BILL TRANSACTIONS BETWEEN PRESIDENCIES ;—						
For Balance outstanding for future adjustment ...						
	£ ...					

thereof is carried to Revenue of the currrent year.

APPENDIX NO. 6.

General Abstract Statement of Payments on account of Indian Railway and other Guaranteed Companies, deducting Traffic and other Receipts, for the year ended 30th April 186 .

Name of Railway, &c.	Capital received in		Net Traffic Earnings and other Receipts.	Total Receipts	Amount drawn on Capital Account for Construction Charges in		Guaranteed Interest on Subscribed Capital.	Total Payments.	Expended	
	England.	India.			England.	India.			More than Capital, &c, received in the year.	Less than Capital, &c., received in the year.
GOVERNMENT OF INDIA—										
Calcutta and South-Eastern - - -										
Eastern Bengal - - - -										
East Indian Extension Line - - -										
Ditto Jubbulpore Line - - -										
PUNJAB—										
Punjab and Delhi Line - - -										
MADRAS—										
Madras Line - - - -										
Great Southern of India - - -										
BOMBAY AND SIND—										
Great Indian Peninsula - - -										
Bombay, Baroda, and Central India - -										
Scinde Railway and Indus Steam Flotilla -										
Total Net Payments on account of Railways, &c. ... £										

Appendix No. 12. See Para. 434 of Report.

BENGAL SECRETARIAT LIBRARY.

(FOR INDIA OFFICE.)

STATEMENT

OF THE

REVENUE AND EXPENDITURE

OF

THE SEVERAL PRESIDENCIES AND PROVINCES

OF

INDIA

For the Month of 186

Statement of the Revenue and Expenditure of the several Presidencies

	Receipts in India on account of 186 -6 .		Folio carried to in Home Books.
	Amount.	Total.	
CASH BALANCES ON 1st_____186 .—Viz.—			
In Presidency Banks and Indian Civil Treasuries -			
Value of Bullion in Presidency Mints on Government account - - - - -			
Cash in transitu between Presidencies, &c. - -			
Balances in hands of Accountants and others of the several Branches of the Service - - -			
REVENUES AND RECEIPTS.			
(Ordinary Income.)			
Land Revenue - - - - -			
Tributes and Contributions from Native States - -			
Forest - - - - - -			
Abkaree (Excise) - - - - -			
Income-Tax - - - - - -			
Customs - - - - - -			
Salt - - - - - -			
Opium - - - - - -			
Stamps - - - - - -			
Mint - - - - - -			
Post Office - - - - - -			
Telegraph - - - - - -			
Carried forward - -		-	

and Provinces of India, for the month of _____ 186 .

Number of Expenditure Head.	(Ordinary Expenditure.)	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio carried to in Home Books.
	CIVIL—			
1	Interest on Funded and Unfunded Debt - -			
2	Interest on Service Funds and other Accounts -			
3	Land Revenue - - - - -			
4	Forest - - - - -			
5	Abkaree (Excise) - - - -			
6	Income Tax - - - - -			
7	Customs - - - - -			
8	Salt.—Viz.—			
	Establishments, &c. - - - -			
	Purchase and Manufacture - - - -			
9	Opium—			
	Establishments, &c. - - - -			
	Cultivation, Purchase, and Manufacture - -			
10	Stamps—			
	Establishments, &c. - - - -			
	Machinery, and Stores - - - -			
11	Mint—			
	Establishments, &c. - - - -			
	Machinery and Stores - - -			
12	Post Office—			
	Establishments, &c. - - - -			
	Conveyance of Mails - - - -			
13	Telegraph—			
	Superintendence and Working Charges - -			
	Construction Charges - - - -			
	Stores and Materials - - -			
14	Allowances to District and Village Officers -			
15	Administration and Public Departments, viz.:—			
	Governor General and Members of Supreme Council -			
	Household of Governor General, Tour and other Charges			
	Governors, Lieut. Governors, and Council - -			
	Household of ditto, Tour, and other Charges -			
	Chief Commissioners and Establishments - -			
	Legislative Council - - - -			
	Financial Commissioners and Boards of Revenue -			
	Secretariat Departments - - -			
	Account and Audit Departments - - -			
	Board of Examiners, Paper Currency, and other Civil Departments - - - -			
	Carried forward - -			

Statement of the Revenue

(Ordinary Income)—*continued.*	Receipts in India on Account of 186 -6 .		Folio Carried to in Home Books.
	Amount.	Total.	
Brought forward -			
Law and Justice - - - - -			
Police - - - - - -			
Education - - - - - -			
Interest - - - - - -			
Miscellaneous (Civil) - - - - -			
Carried forward -			

and Expenditure, &c.—continued.

Number of Expenditure Head.	(Ordinary Expenditure),—*continued.*	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio Carried to in Home Books.
	Brought forward -			
16	Law and Justice—			
	High Court of Judicature - - -			
	Judicial Commissioners and Commissioners of Circuit -			
	Civil, Sessions and Criminal Courts - -			
	Law Officers, Courts of Small Causes, &c. - -			
	Inspector General of Prisons and Jail and Prison Establishments, &c. - - - -			
	Convict, ditto ditto - -			
17	Police—			
	Presidency and Suburban Police - - -			
	District or Mofussil Police - - -			
18	Education, Science, and Art—			
	Establishments of Directors of Public Instruction, Universities, Colleges, Schools, &c. - -			
	Grants in aid - - - -			
	Scientific Institutions - - - -			
	Geological Surveys, &c. - - -			
19	Ecclesiastical— - - - -			
20	Medical Services— - - - -			
21	Stationery and Printing—			
	Establishments, &c. - - - -			
	Stationery and other Stores - - -			
22	Political Agencies and other Foreign Services— -			
23	Allowances and Assignments under Treaties and Engagements— - - - - -			
24	Miscellaneous Civil Services, Viz.— - -			
	Civil Furlough and Absentee Allowances - -			
	Travelling and other Allowances, &c., to Members of Civil Service - - - -			
	Loss by Exchange - - - -			
	Cost of Remittance of Treasure, &c. - -			
	Miscellaneous - - - -			
25	Superannuations, Retired and Compassionate Allowances—			
	Superannuations and Pensions of Civil Departments -			
	Donations and Gratuities - - -			
	Carried forward - -			

Statement of the Revenue

(Ordinary Income),—*continued.*	Receipts in India on Account of 186 -6 . Amount.	Total.	Folio carried to in Home Books.
Brought forward -			
ARMY (Miscellaneous) - - - - -			
MARINE (Miscellaneous) - - - -			
PUBLIC WORKS (Miscellaneous) - - -			
RAILWAY RECEIPTS—			
Net Traffic Receipts from Railway and other Guaranteed Companies, viz—			
Bombay, Baroda, and Central India Railway - -			
Calcutta and South-Eastern Railway - - -			
Eastern Bengal Railway - - - -			
East Indian Railway - - - -			
Great Indian Peninsula Railway - - -			
Great Southern of India Railway - - -			
Scinde Railway and Indus Flotilla - - -			
Punjab and Delhi Railway - - - -			
Gain by Exchange on Railway Traffic and other Receipts viz—			
Bombay, Baroda, and Central India Railway - -			
Calcutta and South-Eastern Railway - - -			
Eastern Bengal Railway - - - -			
East Indian Railway - - - -			
Great Indian Peninsula Railway - - -			
Great Southern of Indian Railway - - -			
Scinde Railway and Indus Flotilla - - -			
Punjab and Delhi Railway - - - -			
Total Ordinary Income, *including opening Balance* - - } Carried forward - £			

and Expenaiture, &c.,—continued.

Number of Expenditure Head.	(Ordinary Expenditure,—*continued.*)	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio carried to in Home Books.
	Brought forward -			
	ARMY ;—			
	(Effective Services.)			
	1. Army and Garrison Staff - - -			
	2. Administrative Staff - - -			
	3. Regimental Pay, Allowances, and Charges -			
	4. Commissariat Establishments, &c. - -			
	5. Stud and Remount Depôts - - -			
	6. Clothing Establishments, Supplies, and Services -			
	7. Barrack and Bazar Establishments, Supplies, and Services - - - - - -			
	8. Administration of Martial Law - - -			
	9. Medical Establishments, Services, and Supplies -			
	10. Ordnance Establishments, Stores, and Camp Equipage			
	11. Ecclesiastical - - - -			
	12. Educational - - - -			
	13. Surveys, Topographical, and Trigonometrical -			
	14. Sea Transport Charges - - -			
	15. Miscellaneous - - - -			
	16. Volunteer Corps - - - -			
	(Non-Effective Services.)			
	17. Rewards for Military Service - - -			
	18. Retired Officers - - - -			
	19. Military Pensions - - - -			
	20. Pensions to Widows and Orphans of European Officers and Children - - - -			
	21. Civil Pensions and Gratuities - - -			
	MARINE, Viz.—			
	Establishments, Pay of Officers and Crews of Vessels, &c.			
	Furlough and Absentee Allowances - -			
	Marine Pensions and Retired Allowances - -			
	Steam and other Vessels for General Service of India			
	Indus Flotilla—proportion of Charges - -			
	Coals and Coa Depôts - - - -			
	Marine Stores, including Freight - - -			
	Miscellaneous - - - -			
	Subsidies for Local Steam Communications in India -			
	PUBLIC WORKS.—			
	Original Works—			
	Military - - - - -			
	Civil Buildings - - - -			
	Agricultural - - - -			
	Communications - - - -			
	Miscellaneous Public Improvements - -			
	Repairs—			
	Military - - - - -			
	Civil Buildings - - - -			
	Agricultural - - - -			
	Communications - - - -			
	Miscellaneous Public Improvements - -			
	Establishments - - - - -			
	Tools, Plant, Machinery, and Instruments - -			
	Stores for Public Works (to replenish Stock) - -			
	RAILWAY EXPENDITURE ;—			
	Supervision and Cost of Land - - -			
	Loss by Exchange on Railway Expenditure charged to Capital - - - - -			
	Guaranteed Interest on Capital of Railway, &c., Viz. -			
	Totaal Ordinary Expenditure,—Carried forward ...			

Statement of the Revenue

DEBT, DEPOSIT, &c., RECEIPTS.	Receipts in India on Account of 186 -6 . Amount.	Total.	Folio in Home Books.
Brought forward ... £			
Money raised by Creation of Debt :—			
Sale of Exchequer Bills and other Securities, Viz :—			
Bills of Exchange :—			
Amount received for Bills of Exchange, drawn on Secretary of State - - - - -			
Her Majesty's Imperial Government (Repayments) :—			
Expenses on Account of Madras Troops at Labuan - -			
Emigration of Coolies - - - -			
Temporary Advances :—			
Miscellaneous Advances refunded, as detailed on separate Statement			
Prize Money :—			
Lucknow Prize Money received - - -			
Delhi ditto - - - -			
Capital Account of Indian Railway and other Guaranteed Companies :—			
Instalments of Capital received on Account of—			
- - - -			
- - - -			
- - - -			
Service, Annuity, and Charitable Funds, &c., of India :			
Receipts on Account of— (Bengal, Madras, Bombay,)			
Civil Service Annuity Fund -			
Civil Fund - -			
Medical Funds - -			
Military Orphan Society (Bengal)			
Military Funds - -			
Indian Navy Fund - -			
Other Service Funds - -			
Local Indian Trust and other Funds ;—			
Family Remittances and Allotments :—			
Receipts on account of—			
Family Remittances by Military Officers and Soldiers serving in India - - - - -			
Remittances from ditto for Regimental Necessaries, &c. -			
Allotments of Pay by Officers, Engineers, &c., of Indian Marine - - - - -			
Deposits :—			
Receipts on account of—			
Deposits of Military Regimental Savings Banks - -			
Estates of deceased European Officers and Soldiers - -			
Ditto of Officers and Seamen of Indian Marine - -			
Ditto of Mercantile Seamen deceased in India - -			
Ditto paid under the authority of the Agent of the Administrator General of India - - -			
Remittances between Indian Local Treasuries :—			
Advances and Bill Transactions between Presidencies, &c. -			
	£		

Calcutta, 186 .

and Expenditure, &c.,—continued.

DEBT, DEPOSIT, &c., PAYMENTS.	Expenditure in India on account of 186 -6 . Amount.	Total.	Folio in Home Books.
Brought forward — £			
Redemption of Funded and Unfunded Debt :—			
Purchase of Exchequer Bills and other Securities :— Securities purchased by Investment of Surplus Cash Balances			
Bills of Exchange on India :— For amount of Bills drawn by Secretary of State, discharged			
Her Majesty's Imperial Government :— Advances and Supplies by Indian Government - -			
Temporary Advances :— Miscellaneous Advances, detailed on list attached - -			
Prize Money :— Lucknow Prize Money paid - - - - Delhi ditto - - - - -			
Capital Account of Indian Railway and other Guaranteed Companies :— Payments for Stores, and Construction Charges of— Bombay, Baroda and Central Indian Railway - - Calcutta and South-Eastern ditto - - - Eastern Bengal Railway - - - - East Indian ditto - - - - Great Indian Peninsula ditto - - - - Madras Railway - - - - - Scinde Railway and Indus Flotilla - - - Punjab and Delhi Railway - - - - Madras Irrigation and Canal Company - - -			
Service, Annuity and Charitable Funds, &c., of India :—			
Expenditure on account of — Civil Service Annuity Fund - Civil Fund - - Military Funds - - Military Orphan Society (Bengal) Medical Funds - - Indian Navy Fund - - (Bengal. / Madras. / Bombay.)			
Local Indian Trust and other Funds :—			
Deposits Repaid :—(Revenue, Judicial, &c.)			
Remittances between Indian Local Treasuries			
Advances and Bill Transactions between Presidencies, &c.			
CASH BALANCES on 31st 186 Viz :— In Presidency Banks and Indian Civil Treasuries - - Value of Bullion in Presidency Mints on Government Account Cash in Transitu between Presidencies, &c. - - Balances in hands of Accountants and others of the several Branches of the Service - - - -			
	... £		

(Signed)

Appendix No. 12,—*continued.*

RECEIPTS IN INDIA ON ACCOUNT OF PAYMENTS MADE, OR TO BE EFFECTED IN ENGLAND.

Detailed List of Recoveries in India of Miscellaneous Payments and Advances made in England, also of Sums received on account of Payments to be effected in England; for the month of 186 .

Date of Receipt.	Head of Service Credited in foregoing Account.	Particulars.	Recoveries of advances, &c., made in England.			Receipts on account of Payments to be effected in England.		

Appendix No. 12,—*continued.*

PAYMENTS IN INDIA ON ACCOUNT OF SUMS RECEIVED, OR TO BE RECOVERED, IN ENGLAND.

Detailed List of Miscellaneous Payments and Advances in India in respect of sums received, or to be recovered, in England; for the month of 186

Date of Payment.	Head of Service charged in foregoing Account.	Particulars.	In respect of Sums received in England.			Advances to be recovered in England.		

Appendix No. 13, See para: 434 of Report.

STATEMENT

OF THE

RECEIPTS & DISBURSEMENTS

IN ENGLAND

ON ACCOUNT OF THE

GOVERNMENT OF INDIA,

For the Month of 186

Dr.....STATEMENT of Receipts and Disbursements in England on account

	Home Treasury Receipts on account of 186 -6 .		Folio in Indian Books.
	Amount.	Total.	
CASH BALANCE on 1st 1864.			
Viz:—			
In Bank of England			
In hands of Cashier and Sub-Accountants			
In hands of Bankers, &c., on Short Loans			
Ordinary Income.			
Income Tax (Indian):—			
For Recoveries effected in England			
Telegraph:—			
Contribution from Imperial Government on account of Rangoon and Singapore Telegraph			
Ditto ditto ditto on account of Malta and Alexandria Telegraph...			
Interest:—			
For amount realized by Investments of Cash Balances			
Interest on Exchequer Bills and other Securities			
Miscellaneous Receipts (Civil):—			
Subscriptions to Regular and Elder Widow's Funds			
Fees, Fines, &c.			
Maintenance of Lunatics (contributions)			
Passages and Outfits (ditto)			
Sale of Gold and Silver Coins sent home for Assay			
Carried forward	...	£	

Ordinary Expenditure.	Home Treasury Expenditure on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Interest on Funded and Unfunded Debt :—			
Dividends to Proprietors of East Indian Stock			
East India Bonds, Interest			
India 4 per Cent Debentures			
India 5 per Cent Stock			
Dividends on Indian Transfer Loan			
Red Sea and India Telegraph Annuities (Moiety payable by India)			
Temporary Loans			
Stamps :—			
Water marked Paper for Indian Stamps			
Mint :—			
New Machinery and Stores			
Post Office :—			
Mail Service of India—Payment to Imperial Government			
Telegraph :—			
Malta and Alexandria Telegraph—Charge to India			
Persian Gulf Cable—Construction of			
Land Lines through Turkey—Ditto			
Ditto ditto through Persia—Ditto			
General Home Charges of Telegraphs of India			
Telegraph Materials and Stores			
Administration and Public Departments :—			
Salaries of Establishment of Secretary of State for India in Council			
Auditor and Assistants			
Store Department, Wages of Laborers, Dock Dues, &c.			
Library, Postage and Contingencies			
Law and Justice :—			
Law Charges of India Office			
Transportation Expenses of Convicts			
Education, Science and Art :—			
Magnetical Surveying Charges of India			
Expenses incurred by Officers acquiring Scientific knowledge			
Medical Services :—			
Maintenance of Lunatics from India			
Stationery and Printing :—			
Stationery purchased for Shipment to India			
Political Agencies and other Foreign Services :—			
Mission to the Court of Persia—Charge to India			
Her Majesty's Establishments in China ditto			
Cost of Presents for Political Chiefs, &c.			
Allowances and Assignments under Treaties and Engagements :—			
Payment to His Highness Maharajah Dulleep Sing			
Miscellaneous Civil Services :—			
Civil Furlough and Absentee Allowances			
Examination, Expenses and Allowances of Candidates of the Civil Service of India, Assistant Surgeons and Civil Engineers, &c.			
Passages and Outfits of Judges of High Court, Chaplains, & others			
Bank of England for management of Debt, &c.			
Agents at the Out Ports and Abroad			
Commissions of Enquiry			
Medals			
Institution of Star of India			
Freight and other charges on Remittance of Treasure			
Gratuities, Subscriptions to Charities, &c.			
Carried forward	... £		

Dr.....STATEMENT of Receipts and Disbursements in England on account

Ordinary Income—Continued.	Home Treasury Receipts on account of 186 -6 .		Folio in Indian Books.
	Amount.	Total.	
Brought forward ... £			
Army, Miscellaneous Receipts :—			
... ...			
... ...			
Marine :—			
Proceeds of Vessels sold by auction or otherwise			
TOTAL ORDINARY INCOME, including opening Balance ... } Carried forward ... £			

Ordinary Expenditure—Continued.	Home Treasury Expenditure on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Brought forward ... £			
Superannuations, Retired and Compassionate Allowances :—			
Superannuations, &c. of Civil Departments			
Elder and Regular Widows' Fund Pensions			
Annuities of Madras Civil Funds of 1800, 1814 and 1818			
Pensions, &c. of Poplar Fund			
Annual Donation to Bengal Civil Fund			
Army .—			
Effective. — Bengal. / Madras. / Bombay.			
Capitation grant for Troops serving in India ...			
Commissariat Stores			
Stud Supplies, including purchase of Horses ...			
Clothing for Troops			
Medical Stores			
Ordnance Stores			
Education of Officers and Cadets			
Surveying and other Stores			
Passages of Officers and Troops, outward & homeward			
Miscellaneous Charges including Furlough & Absentee Allowances			
Non-Effective.			
Capitation grant for Troops serving in India ...			
Pensions and Retired Pay			
Lord Clives Military Pensions			
Marine :—			
Pay of Officers of Indian Marine and Pilot Service			
Passages and Outfits of Volunteers of Bengal Pilot Service, &c.			
Furlough and Absentee Allowances			
Steam and other Vessels for General Service of India			
Coals and other European Stores, including Freight			
Maritime Compensation to Officers and Petty Officers of the late East India Company's Service			
Marine Pensions and Retired Allowances, including commutation of Pensions to Officers of late East India Navy			
Public Works :—			
Building New India Office			
Charges connected with construction of Napier Mole Bridge at Kurrachee ...			
Stores for Public Works of India			
Railway Expenditure :—			
Guaranteed Interest on Capital of Railways, &c. :—			
Bombay, Baroda and Central Indian Railway			
Calcutta and South-Eastern ditto			
Eastern Bengal ditto			
East Indian ditto			
Great Indian Peninsula ditto			
Great Southern of India ditto			
Madras ditto			
Scinde Railway and Indus Flotilla			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company			
TOTAL ORDINARY EXPENDITURE, Carried forward ... £			

Debt,—Deposit, &c., Receipts.

	Home Treasury Receipts on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Brought forward ... £			
Money raised by Creation of Debt :—			
India per Cent Stock, Subscriptions to			
East India Bonds, ditto			
Temporary Loans			
Sale of Exchequer Bills and other Securities :—			
Amount realized by Sale of Exchequer Bills... (£)			
Bills of Exchange and Letters of Credit :—			
Amount received for Bills of Exchange and Letters of Credit on India, as per Detailed Statement annexed...			
Amount remitted from India by Bills of Exchange on London			
Her Majesty's Imperial Government (Repayments) : —			
Expenses on Account of Madras Troops at Labuan			
Ditto of Troops serving in China			
Third Expedition to China			
Admiralty—for Naval supplies			
Out Pensions of Greenwich Hospital			
Emigration of Coolies			
Temporary Advances :—			
Miscellaneous Advances refunded, as detailed on separate Statement			
Income Tax (English) :—			
Amount received on Account of Commissioners of Income Tax			
Prize Money :—			
Lucknow Prize Money received			
Delhi ditto			
Capital Account of Indian Railway and other Guaranteed Companies :—			
Instalments of Capital received on Account of—			
Bombay, Baroda and Central Indian Railway			
Calcutta and South Eastern Railway			
Eastern Bengal Railway			
East Indian Railway...			
Great Indian Peninsula Railway...			
Great Southern of India Railway			
Madras Railway			
Scinde Railway and Indus Flotilla			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company			
Service, Annuity and Charitable Funds of India :—			
Receipts on Account of— (Bengal. / Madras. / Bombay.)			
Civil Service Annuity Fund			
Civil Fund			
Military Funds			
Military Orphan Society (Bengal)			
Medical Funds			
Indian Navy Fund			
... £			

India Office;
186 .

Debt,—Deposit, &c., Payments.	Home Treasury Expenditure on account of 186 -6 . Amount.	Total.	Folio in Indian Books.
Brought forward ... £			
Redemption of Funded and Unfunded Debt:—			
East India Bonds, paid off			
East India 4 per Cent Debentures, paid off			
Temporary Loans			
Purchase of Exchequer Bills and other Securities:—			
Exchequer Bills purchased ... (£)			
Her Majesty's Imperial Government:—			
Amount paid on account of English Postage collected in India			
Temporary Advances:—			
Bullion and Copper purchased for Shipment to India			
Miscellaneous Advances, detailed on list attached			
Income Tax (English):—			
Amount paid over to Commissioners of Income Tax			
Prize Money:—			
Lucknow Prize Money paid			
Delhi ditto			
Capital Account of Indian Railway and other Guaranteed Companies:—			
Payments on account of Stores, and Construction Charges of—			
Bombay, Baroda and Central Indian Railway			
Calcutta and South Eastern ditto			
Eastern Bengal Railway			
East Indian ditto			
Great Indian Peninsula ditto			
Madras Railway			
Scinde Railway and Indus Flotilla			
Punjab and Delhi Railway			
Madras Irrigation and Canal Company			
Service, Annuity and Charitable Funds, &c. of India:—			
Payments on account of— (Bengal. / Madras. / Bombay.)			
Civil Service Annuity Fund			
Civil Fund			
Military Funds			
Military Orphan Society (Bengal)			
Medical Funds			
Indian Navy Fund			
Family Remittances and Allotments:—			
Payments on account of—			
Family Remittances by Military Officers and Soldiers serving in India ...			
Remittances from ditto for Regimental Necessaries, &c.			
Allotments of Pay by Officers, Engineers, &c., of Indian Marine			
Deposits:—			
Payments on account of—			
Deposits of Military Regimental Savings' Banks			
Estates of deceased European Officers and Soldiers			
Ditto of Officers and Seamen of Indian Marine			
Ditto of Mercantile Seamen deceased in India			
Ditto paid under the authority of the Agent of the Administrator General of India			
CASH BALANCE IN HOME TREASURY, on 31st 1864.			
Viz:—			
In Bank of England			
In hands of Cashier and Sub-Accountants			
In hands of Bankers and others on short Loans			
... £			

Accountant General.

DETAILED LIST of Bills of Exchange drawn by the Secretary of State for India, upon the several Presidencies, in the month of _____ 186

Number of Bill.	Date of Bill.	Amount of Bill drawn for in Rupees.	Rate of Exchange.	Cash Received by Home Treasury for Bills on.								
				Government of India, Calcutta.			Madras.			Bombay.		
				£	s.	d.	£	s.	d.	£	s.	d.

Total Cash realized by Bills on India, in the month of _____ 186 . ... } £ _____

RECEIPTS ON ACCOUNT OF PAYMENTS MADE, OR TO BE EFFECTED, IN INDIA.

DETAILED LIST of Recoveries through the Home Treasury Account of Miscellaneous Payments and Advances made in India, also of sums received on account of Payments to be effected in India; for the month of _____ 186

Date of Receipt.	Head of Service Credited in foregoing Account.	Particulars.	Recoveries of advances, &c., made in India.	Receipts on account of Payments to be effected in India.

PAYMENTS ON ACCOUNT OF SUMS RECEIVED, OR TO BE RECOVERED, IN INDIA.

DETAILED LIST of Miscellaneous Payments and Advances from the Home Treasury of the Government of India, in respect of sums received, or to be recovered, in India; for the month of _____ 186 ,

Date of Payment.	Head of Service charged in foregoing Account.	Particulars.	In respect of sums received in India.	Advances to be recovered in India.